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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION

BUREAU OF ACCOUNTS

FORTY-SIXTH REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR THE YEAR ENDING DECEMBER 31, 1960

BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION



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The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,
STATE HOUSE, BOSTON, JULY 20, 1962.

As Commissioner of Corporations and Taxation, I submit herewith the Forty-sixth report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1960, including also statistics relating to the debt of all cities and towns on December 31, 1960.

This report was prepared under the direction of Arthur H. MacKinnon, Director of Accounts, presenting data relative to the finances of the municipalities of the Commonwealth having a population of 10,000 or over, together with the tabulations compiled from returns made by city and town officials.

GUY J. RIZZOTTO

Commissioner of Corporations and Taxation.

The Commonwealth of Massachusetts

**REPORT ON THE STATISTICS OF
MUNICIPAL FINANCES — 1960**

HON. GUY J. RIZZOTTO, *Commissioner of Corporations and Taxation,
State House, Boston.*

SIR:—

I submit herewith the Forty-sixth report on the Statistics of Municipal Finances. The information presented is gathered from the classified receipts and expenditures for the year 1960 returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws. These returns are edited in the office by comparison with printed reports of the cities and towns and the audits made by the Bureau of Accounts.

The body of the report is divided into two parts: — Part I, 39 Cities; and Part II, 82 Towns having a population over 10,000. Each group is arranged in order of the population established by the Federal census of 1960.

Tables are presented in each group reporting the revenue and non-revenue receipts and expenditures in the year 1960, Table I, and the detail of debt issued and paid, Table II. The totals in the debt table differ from the totals shown under indebtedness in Table I because premiums are included in the receipts, and payments for metropolitan district debt are included in Table I.

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" is defined as receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants, and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, from loans, refunds, and various temporary transactions.

The term "outlays" represents expenditures for purchase of land, construction of permanent improvements, and purchases of additional equipment which may be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants, or taxation.

DEBT

The total of funded debt issued by all cities and towns in the commonwealth in 1958, 1959, and 1960, classified by purpose, is shown in the table on page 3.

The net funded debt outstanding on December 31, 1960 for all cities and towns and the ratio of this debt to valuation is shown on pages 4-11.

The total assessed valuation, net funded debt, and ratio of net debt to valuation for all cities and towns for selected years since 1910 is shown on page 12.

The total gross debt, sinking funds held, and net debt for all cities and towns, classified as to general and enterprise purposes, for selected years since 1910, is shown on page 12.

CERTIFICATION OF NOTES

The number of notes certified for towns, counties, and districts by this Bureau in 1960 was 4,108 representing a total value of \$96,412,546. Of this number, 1,600 notes representing a value of \$93,321,031 were for temporary loans and 2,508 notes representing a value of \$3,091,515 were for funded debt.

CONCLUSION

The office continues to serve the public by giving statistical presentations of the cost of government, by the certification of notes for towns, districts, and counties; and by the auditing of municipal, county, and district accounts and the installation of accounting systems. The director and assistant directors give advice and information regarding the duties of financial officers of the municipalities, and give assistance to them in regard to the financial problems of the municipalities when requested.

More detailed statistical compilations relative to receipts and payments, tax rates, debt authorizations and issues, outstanding debt, and other related matters are frequently requested and gladly furnished.

Respectfully submitted,

ARTHUR H. MacKINNON
Director of Accounts.

STATE HOUSE, BOSTON
JULY 20, 1962.

Purposes of Funded Debt Issued in 1958, 1959, and 1960

	1958	1959	1960
Highways and Bridges (including Sea Walls, Landings, etc.)	\$5,208,164	\$6,820,150	\$6,714,000
Sewers, Surface Drainage	8,665,900	8,869,500	13,224,500
Dredging, Shore Protection	255,000	—	—
School Buildings	40,400,000	48,512,000	60,853,000
Land and Buildings (other than schools)	13,775,500	6,379,000	4,775,500
Building Remodeling	2,225,000	3,383,000	1,642,500
Departmental Equipment	343,839	1,340,625	859,474
Traffic Signals	—	—	100,000
Municipal Relief	1,875,000	510,000	728,000
Final Judgment	—	5,092	94,941
Emergency	—	55,000	20,000
Off-Street Parking	6,178,000	2,035,000	1,113,000
Funding	35,644,000	—	495,000
Insurance Premium	—	—	128,000
Light Plants	1,700,000	4,320,000	350,000
Water	7,890,500	5,824,020	7,540,550
Airport	130,000	425,250	552,000
Recreation	—	25,000	600,000
Flood Protection	900,000	—	500,000
Urban Redevelopment	2,910,000	830,000	1,730,000
Building Demolition	—	—	100,000
Harbor Development	300,000	—	—
	\$128,400,903	\$89,333,637	\$102,120,465

Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960		RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt				
			Inside Limit	Outside Limit			General	Enter- prise		
									Total	
ATTLEBORO	27,118	\$56,074,582	\$739,000	\$1,552,000	\$2,291,000	\$1,998,000	\$4,289,000	4.09	3.56	7.65
BATTLER	36,108	64,260,111	1,379,000	2,073,000	3,452,000	620,000	4,072,000	5.37	0.97	6.34
BOSTON	697,197	1,503,159,369	43,890,642	56,981,263	100,871,905	—	100,871,905	6.71	—	6.71
BROCKTON	72,913	122,379,106	1,960,000	5,780,000	7,740,000	2,296,000	9,780,000	6.32	1.88	8.20
CAMBRIDGE	107,716	254,499,823	9,800,000	8,348,000	9,335,000	445,000	9,780,000	3.67	0.17	3.84
CHELSEA	33,749	53,581,538	670,000	1,406,000	770,000	—	770,000	1.44	—	1.44
CHICOPEE	61,553	79,067,283	1,110,000	2,015,000	2,576,000	2,143,000	4,719,000	3.26	2.71	5.97
EVERETT	43,544	133,044,772	2,015,000	—	2,015,000	—	2,015,000	1.51	—	1.51
FALL RIVER	99,942	132,089,716	2,965,000	2,065,000	5,030,000	184,000	5,214,000	3.81	0.14	3.95
FITCHBURG	43,021	76,385,024	682,500	1,420,000	2,102,500	1,583,000	3,685,500	2.75	2.07	4.82
GARDER	19,038	35,672,657	530,000	770,000	1,300,000	87,800	1,387,800	3.64	0.25	3.89
GLOUCESTER	25,789	57,794,082	635,000	1,072,000	1,707,000	261,000	2,018,000	3.04	0.45	3.49
HAVERHILL	46,346	85,483,347	1,647,000	2,990,000	4,637,000	380,000	5,017,000	5.42	0.45	5.87
HOLYOKE	62,689	106,973,800	2,406,000	3,205,000	5,611,000	7,655,000	13,326,000	5.30	7.16	12.46
MASSACHUSETTS	70,933	100,104,414	1,213,000	3,446,000	4,659,000	698,000	5,357,000	4.65	0.70	5.35
LEOMINSTER	27,929	46,871,309	969,000	740,000	1,709,000	1,166,000	2,875,000	3.64	2.49	6.13
LOWELL	92,107	136,867,786	5,088,000	5,175,000	10,263,000	2,861,000	13,124,000	7.50	2.09	9.59
LYNN	54,478	158,480,775	3,175,000	5,994,000	9,169,000	202,000	9,371,000	5.78	0.13	5.91
MALDEN	57,676	98,613,408	1,892,000	3,158,000	5,050,000	—	5,050,000	5.12	—	5.12
MARLBOROUGH	18,819	27,569,046	750,000	—	750,000	720,000	1,470,000	2.72	2.61	5.33
MELROSE	61,971	120,300,199	748,000	—	748,000	8,000	756,000	0.62	0.01	0.63
NEW BEDFORD	29,619	59,445,848	1,170,000	1,170,000	2,340,000	—	2,340,000	4.34	1.14	5.78
NEWBURYPORT	102,477	165,678,916	4,306,735	2,890,000	7,196,735	2,381,000	9,577,735	2.09	0.51	2.60
NEWTON	14,004	30,075,846	470,000	1,170,000	1,640,000	153,000	1,793,000	6.36	0.16	6.52
NORTH ADAMS	92,384	301,272,433	9,014,000	10,136,000	19,150,000	430,000	19,639,000	2.44	0.39	2.83
NORTHAMPTON	19,905	33,158,347	292,000	515,000	807,000	139,000	937,000	2.44	0.23	2.67
PEABODY	30,058	45,264,812	612,000	2,922,000	3,534,000	2,139,000	5,673,000	4.91	3.85	10.49
PITTSFIELD	32,202	55,564,729	1,205,000	2,433,000	3,638,000	1,855,000	5,493,000	6.64	1.40	8.04
QUINCY	87,879	132,183,695	380,000	5,340,000	5,720,000	115,000	5,835,000	4.33	0.06	4.39
REVERE	40,080	72,397,076	1,798,000	765,000	2,563,000	272,000	2,835,000	6.01	0.38	6.39
SALISBURY	39,211	102,758,917	865,000	1,012,000	1,877,000	999,000	2,876,000	3.54	0.97	4.51
SOMERVILLE	94,697	146,932,446	3,401,000	804,000	4,205,000	95,000	4,300,000	2.86	0.07	2.93
SPRINGFIELD	174,463	415,073,808	13,973,000	9,330,000	23,303,000	9,084,000	32,387,000	5.61	2.18	7.79
TAUNTON	41,132	54,140,638	930,000	553,000	1,483,000	4,585,000	6,068,000	2.74	8.47	11.21
WALTHAM	55,413	128,864,218	4,016,000	6,809,000	10,825,000	300,000	11,125,000	8.40	0.23	8.63
WESTFIELD	29,302	53,091,484	1,403,000	3,135,000	4,538,000	352,000	4,890,000	8.55	0.66	9.21
WORCESTER	31,214	58,853,647	850,000	3,245,000	4,095,000	909,000	5,004,000	6.96	1.64	8.60
WORCESTER	186,587	392,785,286	9,957,000	12,170,000	22,127,000	4,176,000	26,303,000	5.64	1.06	6.70
39 Cities	2,948,572	\$5,891,402,917	\$135,349,877	\$172,974,263	\$308,324,140	\$51,455,800	\$359,779,940	5.23	0.88	6.11

Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Towns over 5,000 Population.

Towns, (Over 5,000 Population)	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
Abington	10,607	\$35,755,743	\$124,000	\$1,180,000	\$73,000	\$1,391,000	3.67	0.22
Acton	7,238	13,450,818	269,000	630,000	—	899,000	6.68	—
Ashmet	5,502	5,502,629	415,000	522,000	33,000	555,000	9.49	0.60
Adams	12,391	14,677,671	107,000	275,000	—	726,000	4.95	—
Agawam	32,626	440,899,000	2,030,000	2,929,000	—	2,929,000	8.98	—
Amesbury	26,101	233,185,000	25,000	160,000	—	185,000	0.71	—
Amherst	13,718	16,625,012	539,000	65,000	435,000	1,059,000	3.75	2.62
Andover	90,762	820,714,000	714,000	2,050,000	190,000	2,954,000	3.04	0.21
Arlington	49,953	95,665,504	2,235,000	1,930,000	—	4,165,000	4.35	—
Ashland	7,779	15,611,298	239,000	1,400,000	241,000	1,880,000	10.50	1.54
Athol	11,637	15,895,719	67,000	1,400,000	125,000	192,000	0.42	0.79
Auburn	14,047	25,154,356	445,000	2,415,000	—	2,860,000	11.37	—
Ayer	14,997	8,926,607	109,000	1,102,000	—	211,000	2.57	—
Barnstable	13,465	60,472,256	1,305,000	2,345,000	166,000	3,816,000	6.04	0.27
Bedford	10,969	23,611,520	525,000	3,324,000	142,000	3,466,000	14.08	0.60
Bellingham	5,186	7,857,534	126,000	132,000	—	258,000	3.28	—
Bellingham	6,774	9,686,939	193,000	205,000	100,000	498,000	4.11	1.03
Belmont	28,715	78,943,019	—	—	—	—	—	—
Billerica	17,867	26,042,772	780,000	1,962,000	—	3,729,000	10.53	3.79
Blackstone	5,130	3,772,805	4,000	—	—	312,000	0.11	8.16
Bourne	14,011	24,221,810	460,000	1,486,000	—	1,946,000	8.03	—
Braintree	31,069	64,610,138	2,157,688	3,377,000	5,043,000	11,577,688	10.11	7.81
Bridgewater	10,276	13,021,878	105,000	360,000	151,000	616,000	3.57	1.16
Brookline	54,044	201,121,739	4,113,000	420,000	18,000	4,551,000	2.25	0.01
Burlington	12,852	26,781,441	490,750	3,940,000	—	4,430,750	16.54	—
Canton	12,771	23,538,379	728,000	2,239,000	300,000	3,267,000	12.61	1.27
Chelsea	15,130	23,071,876	587,000	2,710,000	22,800	3,297,000	14.29	—
Chelmsford	12,848	14,673,796	100,000	1,500,000	253,000	1,622,800	10.90	0.16
Clinton	8,540	15,878,171	311,000	1,077,000	—	1,641,000	8.74	1.59
Colasset	12,517	27,762,870	249,000	1,764,000	513,800	2,526,800	7.25	1.85
Concord	6,436	26,825,588	50,000	480,000	—	530,000	1.98	—
Danvers	21,926	30,572,850	1,556,500	1,227,000	446,000	3,229,500	7.94	1.27
Dartmouth	14,607	26,379,615	615,000	2,070,000	680,000	3,365,000	10.18	2.58
Dedham	23,869	55,905,914	2,988,000	2,525,000	—	5,513,000	9.86	—
Dreux	13,674	15,508,911	320,000	1,420,000	—	1,740,000	11.22	—
Dudley	6,510	13,068,017	137,000	939,000	—	1,076,000	8.23	0.35
East Bridgewater	6,139	9,584,494	250,000	1,130,000	45,000	1,421,000	14.40	0.15
Easthampton	12,326	22,137,337	295,000	—	110,000	1,490,000	1.33	0.07
East Longmeadow	10,294	23,809,045	405,000	3,315,000	16,000	3,800,000	15.62	3.63
Easton	9,078	12,431,440	230,000	1,538,000	451,500	2,219,500	14.21	0.39
Fairhaven	14,339	18,666,694	585,000	1,030,000	72,600	1,687,600	8.66	—

Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Towns over 5,000 Population — Concluded.

TOWNS, (Over 5,000 Population)	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960		RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	Enter- prise General Total
			Inside Limit	Outside Limit			
Falmouth	13,037	\$55,507,592	\$594,000	\$851,000	\$834,800	\$2,279,800	2.60 1.51 4.11
Foxborough	10,136	36,430,528	90,000	885,000	120,000	1,095,000	0.33 0.33 3.01
Franklin	44,526	109,960,708	3,098,000	5,240,000	443,000	8,781,000	7.58 0.41 7.99
Frankton	10,530	17,072,570	236,000	133,000	95,000	464,000	2.72 0.56 2.72
Grafton	10,627	11,036,524	205,000	625,000	—	830,000	7.52 — 7.52
Great Barrington	6,624	12,973,758	197,000	—	—	197,000	1.52 — 1.52
Greenfield	17,690	35,291,071	1,575,000	1,265,000	25,000	2,865,000	8.05 0.07 8.12
Hamilton	5,488	12,091,942	456,000	556,000	99,000	1,111,000	8.43 0.83 9.26
Hanover	5,923	9,282,578	1,009,000	1,550,000	—	1,650,000	17.78 — 17.78
Hingham	15,378	45,378,666	1,090,000	2,083,000	90,000	3,263,000	6.99 0.20 7.19
Holbrook	10,104	14,596,590	405,000	1,360,000	267,000	2,032,000	12.09 1.83 13.92
Holden	10,117	13,917,597	310,000	635,000	530,000	1,525,000	7.15 3.81 10.96
Holliston	6,222	9,522,964	180,000	1,150,000	286,000	1,616,000	13.97 3.00 16.97
Hudson	9,666	11,111,845	33,000	393,000	780,500	1,210,500	3.87 7.02 10.89
Hull	7,055	44,968,778	849,000	1,600,000	—	2,449,000	5.45 — 5.45
Ipswich	8,544	15,207,455	322,000	700,000	477,600	1,499,600	6.72 3.14 9.86
Lee	5,271	13,251,225	—	—	153,800	153,800	— 1.16 1.16
Leicester	8,177	8,197,588	30,000	1,240,000	—	1,270,000	15.49 — 15.49
Lexington	27,691	78,114,491	2,815,000	7,753,000	457,000	10,025,000	12.25 0.53 12.83
Lincoln	5,613	9,928,338	271,000	778,000	70,000	1,119,000	10.57 0.70 11.27
Littleton	5,109	8,763,675	55,000	1,600,000	254,000	1,909,000	18.88 2.90 21.78
Longmeadow	10,565	37,360,305	870,000	3,247,000	—	4,117,000	11.02 — 11.02
Ludlow	13,805	36,079,166	848,000	385,000	—	1,233,000	3.42 — 3.42
Lynn	6,324	11,120,154	132,000	963,000	—	1,095,000	9.85 — 9.85
Lynnburg	8,398	24,941,926	630,000	1,800,000	—	2,430,000	9.78 — 9.78
Mansfield	7,773	11,413,574	297,000	811,000	60,000	1,104,000	9.12 0.33 9.45
Marshfield	18,521	49,132,406	2,676,000	1,010,000	160,000	3,876,000	7.56 0.33 7.89
Marshall	6,748	23,866,093	397,000	2,817,000	427,500	3,641,500	13.47 1.79 15.26
Maynard	7,695	8,901,925	269,000	380,000	52,000	701,000	7.05 0.57 7.62
Medford	6,091	8,755,174	90,000	1,851,000	79,000	2,020,000	19.90 0.81 20.71
Medway	8,168	8,166,830	70,000	450,000	23,000	513,000	4.37 0.30 4.67
Melrose	28,114	39,713,064	1,031,000	600,000	93,000	1,724,000	4.11 1.24 5.35
Middleborough	11,065	15,076,988	236,000	795,000	402,000	1,433,000	6.84 — 6.84
Milford	15,749	21,222,250	544,000	420,000	—	964,000	12.74 — 12.74
Millbury	9,623	10,662,269	138,000	1,220,000	136,000	1,394,000	2.69 — 2.69
Milton	26,375	64,763,032	1,315,000	425,000	—	1,740,000	2.69 — 2.69
Monson	6,712	8,006,320	—	—	4,000	4,000	— 0.05 0.05
Montague	7,836	12,959,909	349,000	306,000	20,000	675,000	5.05 0.16 5.21
Natick	28,831	72,752,726	676,400	4,983,200	254,000	5,187,200	6.78 0.35 7.13
Nearham	25,793	83,461,535	1,886,000	6,790,000	60,000	8,736,000	10.40 0.07 10.47
North Andover	10,908	23,312,976	730,000	1,910,000	231,000	1,871,000	7.04 0.99 8.03
North Attleborough	14,777	25,575,260	615,000	1,735,000	565,000	2,915,000	9.19 2.21 11.40
Northborough	6,637	18,337,760	75,000	390,000	98,000	473,000	2.05 0.53 2.58
Northbridge	10,800	11,429,060	222,500	390,000	—	612,500	5.36 — 5.36
North Reading	8,831	13,966,655	222,500	3,065,000	502,000	3,889,000	17.21 3.59 20.80
Norton	6,818	7,517,890	67,000	1,156,000	292,800	1,515,800	16.27 3.89 20.16
Norwell	5,207	12,280,824	203,000	1,220,000	270,000	1,695,000	11.60 2.20 13.80

Norwood	24,598	55,011,407	1,773,000	1,057,000	2,830,000	563,000	3,423,000	5.14	1.08	6.22
Orange	6,154	7,631,763	25,000	—	25,000	50,000	75,000	0.33	0.65	0.98
Oxford	9,282	16,843,720	315,000	610,000	925,000	—	925,000	6.49	—	6.49
Palmer	10,358	14,069,851	—	—	—	—	—	—	—	—
Plymouth	14,445	42,000,509	478,000	—	478,000	203,000	681,000	1.14	0.49	1.62
Randolph	18,900	36,371,838	1,019,000	4,500,000	5,579,000	150,000	5,729,000	13.34	0.41	15.75
Reading	19,259	41,769,790	1,340,000	2,020,000	3,360,000	1,098,000	4,388,000	8.05	2.46	10.51
Rockland	13,119	16,693,482	285,000	2,085,000	2,370,000	123,000	2,493,000	14.19	0.74	14.93
Saugus	20,666	35,771,797	957,000	1,905,000	2,862,000	391,000	2,961,000	8.00	0.28	8.28
Seaside	11,214	35,518,914	1,100,000	2,717,000	3,827,000	103,000	3,936,000	10.77	0.31	11.08
Seekonk	8,399	18,974,277	479,000	2,526,000	3,005,000	—	3,005,000	5.30	—	5.30
Sharon	10,070	24,840,660	550,000	2,472,000	3,022,000	60,000	3,082,000	12.08	0.24	12.32
Shirley	5,202	3,513,088	2,000	2,382,000	382,000	—	382,000	10.87	—	10.87
Shrewsbury	16,622	30,483,956	430,000	2,025,000	3,055,000	225,000	3,280,000	10.02	0.74	10.76
Somerset	12,196	39,941,572	795,000	2,500,000	3,295,000	405,000	3,700,000	2.62	1.01	3.63
Southbridge	16,523	21,673,967	840,000	410,000	1,250,000	40,000	1,310,000	5.86	0.18	6.04
South Hadley	14,950	24,958,887	373,000	1,575,000	1,950,000	—	1,950,000	7.81	—	7.81
Southwick	5,138	7,249,819	28,000	1,700,000	1,728,000	6,000	1,734,000	23.84	0.08	23.92
Spencer	7,838	11,702,083	53,000	20,000	73,000	—	73,000	1.00	—	1.00
Stoneman	17,821	33,243,574	704,000	1,395,000	2,099,000	305,000	2,404,000	6.31	0.92	7.23
Stoughton	16,328	25,799,588	698,000	2,068,000	3,066,000	272,000	3,338,000	14.21	1.05	15.26
Sturbridge	7,447	17,439,767	138,550	1,885,000	2,023,550	—	2,023,550	11.60	—	11.60
Swampscott	13,294	38,640,140	834,000	1,610,000	2,544,000	335,000	2,879,000	6.58	0.87	7.45
Swausea	9,916	11,702,083	153,400	724,000	877,400	—	877,400	7.50	—	7.50
Templeton	5,371	9,131,391	18,000	—	18,000	413,000	431,000	0.20	4.52	4.72
Tewksbury	15,902	18,731,413	589,000	1,045,000	2,234,000	1,285,000	3,519,000	11.93	6.86	18.79
Uxbridge	7,789	10,162,161	190,000	350,000	540,000	—	540,000	5.31	—	5.31
Wakefield	24,295	65,811,712	1,072,000	3,803,000	4,875,000	671,000	5,546,000	7.41	1.02	8.43
Walpole	14,068	33,350,313	1,101,000	2,030,000	3,131,000	—	3,131,000	9.39	—	9.39
Ware	7,517	11,893,696	20,000	745,000	765,000	36,000	801,000	6.43	0.30	6.73
Wareham	9,461	22,830,244	457,400	965,000	1,422,400	—	1,422,400	6.23	—	6.23
Watertown	39,092	85,770,830	3,410,000	950,000	4,360,000	—	4,360,000	5.08	—	5.08
Wayland	10,444	26,077,197	227,000	3,955,000	4,182,000	172,500	4,354,500	16.05	0.66	16.70
Webster	13,680	24,604,307	690,000	1,710,000	3,090,000	—	3,090,000	6.95	—	6.95
Wellesley	28,071	82,398,156	2,875,000	1,115,000	3,990,000	105,000	4,095,000	10.91	0.80	11.71
Westborough	13,158,381	305,000	1,131,000	1,436,000	1,314,000	—	1,314,000	11.98	—	11.98
West Boylston	10,965,331	174,000	1,140,000	1,140,000	1,078,000	116,000	1,194,000	11.98	1.29	12.18
West Bridgewater	5,526	13,953,076	173,000	805,000	978,000	281,650	1,213,650	8.45	2.55	11.00
Westford	6,261	11,033,076	137,000	795,000	932,000	70,000	3,611,000	11.50	0.23	11.73
Weston	8,261	30,792,175	678,000	2,863,000	3,541,000	—	3,541,000	4.26	0.86	4.84
Westport	6,641	13,915,747	308,000	3,865,000	3,865,000	—	3,865,000	13.10	—	13.10
West Springfield	24,924	79,000,994	1,969,253	1,400,000	3,369,253	—	3,369,253	8.43	0.37	8.80
Westwood	10,354	26,982,440	912,000	2,620,000	3,532,000	476,000	3,532,000	3.73	—	3.73
Weymouth	48,177	127,224,024	5,420,000	3,302,000	10,722,000	—	11,198,000	4.70	0.80	5.50
Whitman	10,485	15,242,802	21,000	473,000	494,000	125,000	600,000	4.70	0.80	5.50
Wilbraham	7,387	15,640,565	225,000	510,000	735,000	—	735,000	1.18	—	1.18
Williamstown	7,327	13,967,180	165,000	—	165,000	120,000	285,000	1.18	0.86	2.04
Winchendon	12,375	27,873,495	735,000	2,295,000	3,030,000	321,000	3,351,000	10.87	1.15	12.02
Winchester	6,237	11,786,086	494,596	710,000	1,204,596	50,000	1,254,596	10.22	0.42	10.64
Wintthrop	19,376	57,149,810	2,125,000	1,750,000	3,875,000	105,000	4,040,000	6.78	0.29	7.07
Wrentham	20,303	33,978,499	420,000	—	420,000	25,000	445,000	1.24	0.07	1.31
Yarmouth	6,685	19,457,059	122,000	150,000	272,000	76,000	318,000	1.40	0.39	1.79
Yarmouth	5,504	24,253,284	312,000	—	312,000	610,000	922,000	1.29	2.51	3.80
141 Towns	1,861,593	\$4,072,897,702	\$92,632,037	\$193,483,800	\$286,115,837	\$29,519,850	\$315,635,687	7.03	0.72	7.75

Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Towns under 5,000 Population.

TOWNS. (Under 5,000 Population)	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960			RATIO OF NET DEBT TO VALUATION								
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total				
			Inside Limit	Outside Limit	Total									
Alford	256	\$553,481	—	—	\$39,500	—	—	—	—	—	—	—	—	—
Ashburnham	2,758	6,417,953	\$19,500	\$20,000	—	—	\$24,000	—	\$73,500	—	—	0.62	0.53	1.15
Ashby	1,883	2,075,969	18,000	232,000	—	—	—	—	250,000	—	—	12.04	—	12.04
Ashfield	1,131	1,715,600	19,000	—	—	—	—	—	19,000	—	—	1.11	—	1.11
Avon	4,301	6,198,360	—	525,000	—	—	—	—	525,000	—	—	8.47	—	8.47
Barre	3,479	4,013,062	60,000	120,000	—	—	32,000	—	212,000	—	—	4.48	0.80	5.28
Becket	770	1,730,594	—	—	—	—	—	—	—	—	—	—	—	—
Berkley	1,609	1,625,594	10,000	—	—	—	—	—	10,000	—	—	0.62	—	0.62
Berlin	1,742	2,202,538	35,000	60,000	—	—	—	—	95,000	—	—	4.31	—	4.31
Barnardston	1,370	2,489,646	10,000	70,000	—	—	—	—	80,000	—	—	3.21	—	3.21
Blandford	1,636	2,489,646	4,995	78,000	—	—	—	—	82,995	—	—	6.00	—	6.00
Boxford	1,264	1,383,893	36,000	60,000	—	—	—	—	96,000	—	—	4.44	—	4.44
Boxborough	744	2,160,670	—	30,000	—	—	—	—	30,000	—	—	2.89	—	2.89
Boxford	2,010	1,037,855	—	81,000	—	—	—	—	81,000	—	—	1.88	—	1.88
Boylston	2,367	4,297,162	4,500	280,000	—	—	1,000	—	284,500	—	—	6.14	0.02	6.16
Brewster	1,236	4,637,662	66,000	—	—	—	—	—	66,000	—	—	1.38	—	1.38
Brimfield	1,414	1,877,007	11,000	—	—	—	—	—	11,000	—	—	0.59	—	0.59
Brookfield	1,751	3,060,761	49,900	170,000	—	—	—	—	219,900	—	—	7.18	—	7.18
Buckland	1,664	3,265,017	—	140,000	—	—	—	—	140,000	—	—	4.96	—	4.96
Carlisle	1,488	2,823,402	—	50,000	—	—	—	—	130,000	—	—	3.16	—	3.16
Carver	1,949	4,117,983	80,000	—	—	—	—	—	—	—	—	—	—	—
Charlemont	897	1,759,878	—	—	—	—	—	—	—	—	—	—	—	—
Charlton	3,685	5,283,003	39,500	524,000	—	—	—	—	563,500	—	—	10.67	—	10.67
Chatham	3,273	24,383,870	400,000	—	—	—	—	—	400,000	—	—	1.64	—	1.64
Cheshire	2,472	2,628,877	4,000	579,000	—	—	—	—	583,000	—	—	22.18	—	22.18
Chester	1,155	1,788,016	4,000	—	—	—	4,500	—	8,500	—	—	0.23	0.25	0.48
Chesterfield	556	1,102,703	9,500	—	—	—	—	—	9,500	—	—	0.86	—	0.86
Chilmark	328	2,136,628	8,000	—	—	—	—	—	8,000	—	—	0.37	—	0.37
Chilmark	1,741	1,831,889	27,000	60,000	—	—	—	—	87,000	—	—	6.74	—	6.74
Colrain	1,426	1,831,019	27,300	60,000	—	—	—	—	87,300	—	—	4.77	—	4.77
Conway	875	1,239,741	—	62,000	—	—	—	—	45,000	—	—	3.63	—	3.63
Cummington	550	1,042,877	9,000	—	—	—	—	—	71,000	—	—	6.81	—	6.81
Deerfield	3,338	6,881,473	94,000	—	—	—	—	—	94,000	—	—	1.37	—	1.37
Dennis	3,727	19,964,660	425,000	—	—	—	—	—	425,000	—	—	2.13	—	2.13
Dighton	3,769	5,484,119	66,000	170,000	—	—	—	—	245,000	—	—	4.47	—	4.47
Douglas	2,559	3,156,643	110,000	120,000	—	—	25,000	—	255,000	—	—	7.29	0.79	8.08
Dover	2,846	8,798,030	—	313,000	—	—	—	—	313,000	—	—	3.56	—	3.56
Dunstable	824	931,649	3,000	—	—	—	—	—	3,000	—	—	0.32	—	0.32
Duxbury	4,727	14,416,312	284,000	1,000,000	—	—	245,500	—	1,529,500	—	—	8.91	1.70	10.61
East Brookfield	1,533	2,274,144	38,800	115,000	—	—	20,000	—	173,800	—	—	6.76	0.88	7.64
Eastham	1,200	6,565,145	99,000	—	—	—	—	—	99,000	—	—	1.56	—	1.56
Edgartown	1,474	8,288,662	104,000	84,000	—	—	—	—	188,000	—	—	2.27	—	2.27

[illegible]

Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Towns under 5,000 Population — Concluded.

TOWNS (Under 5,000 Population)	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960			RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise
			Inside Limit	Outside Limit				
New Ashford	165	\$241,438	—	\$6,000	—	\$6,000	2.49	—
New Branford	509	855,518	—	275,000	—	395,000	8.44	—
Newbury	2,519	4,678,257	\$120,000	15,000	—	15,000	0.59	—
New Marlborough	1,083	2,521,117	15,000	62,000	—	64,250	14.03	—
New Salem	397	457,885	2,230	162,000	\$35,500	197,500	3.77	0.83
Norfolk	3,471	4,291,905	18,000	144,000	—	415,000	8.74	—
North Brookfield	3,616	4,746,803	10,000	405,000	—	415,000	1.31	—
Northfield	2,320	3,211,949	42,000	—	—	42,000	1.31	—
Oak Bluffs	1,419	7,704,983	38,000	—	80,000	118,000	0.49	1.04
Oakham	524	606,840	8,500	5,500	—	14,000	2.31	—
Orleans	2,342	14,602,816	352,000	75,000	—	427,000	2.92	—
Otis	473	2,062,791	13,500	13,500	—	27,000	1.31	—
Paxton	2,399	4,616,327	60,000	280,000	8,000	348,000	7.37	0.17
Pelham	805	1,124,703	—	5,000	—	5,000	—	—
Pembroke	4,919	20,657,598	84,000	—	113,000	202,000	0.43	0.55
Pepperell	4,336	5,087,781	—	—	72,000	72,000	1.42	—
Petersham	197	531,683	20,000	20,000	—	40,000	7.52	—
Peru	890	1,824,446	16,100	7,000	—	16,100	0.88	—
Phillipston	695	1,050,514	13,379	—	—	20,379	1.94	—
Plainville	237	586,384	—	—	—	—	—	—
Plainville	3,810	4,957,030	85,000	210,000	—	295,000	5.95	—
Plymouth	821	1,362,724	20,400	45,000	—	65,400	4.80	—
Princeton	1,360	4,788,195	15,391	—	—	15,391	0.32	—
Provincetown	3,389	11,250,154	297,000	260,000	307,000	864,000	4.95	2.73
Ramoth	4,150	6,617,939	205,000	158,000	—	363,000	5.49	—
Rehoboth	4,953	5,805,319	69,000	336,000	—	405,000	6.97	—
Richmond	890	1,532,146	—	—	—	—	—	—
Rockester	1,559	2,148,036	23,000	104,000	—	127,000	5.91	—
Rockport	4,616	26,260,456	505,000	660,000	14,000	1,179,000	4.44	0.05
Rowe	2,783	5,808,944	—	500,000	—	500,000	8.61	—
Rowley	2,783	3,656,202	—	265,000	265,000	530,000	7.25	—
Royalton	1,800	1,037,620	8,000	—	—	8,000	0.76	—
Russell	1,366	3,133,607	62,500	255,000	1,000	317,500	10.13	0.01
Rutland	3,253	7,983,189	141,000	—	—	141,000	1.77	—
Salsbury	3,154	5,919,824	204,000	190,000	—	394,000	6.66	—
Sandisfield	1,636	1,514,524	16,000	—	—	16,000	1.06	—
Sandwich	2,952	8,491,465	90,000	390,000	—	480,000	5.70	—
Savoy	277	4,402,780	1,400	—	—	1,400	0.35	—
Sheffield	2,138	4,187,968	4,000	—	—	4,000	0.10	—
Shelburne	1,739	3,225,941	9,000	—	—	9,000	0.28	—
Sherborn	1,806	7,253,785	—	490,000	—	490,000	6.76	—
Shutesbury	265	804,989	—	—	—	—	—	—

Southampton	2,192	3,236,141	16,000	395,000	411,000	2,000	413,000	12.58	0.06	12.64
Southborough	3,996	7,855,870	42,000	531,000	623,000	306,000	929,000	7.93	3.90	11.83
Sterling	3,193	4,539,303	96,000	320,000	366,000	24,000	390,000	8.06	0.53	8.59
Stockbridge	2,161	5,387,113	75,000	—	75,000	—	75,000	1.39	—	1.39
Stow	2,573	4,687,875	75,000	377,000	422,000	—	422,000	9.00	—	9.00
Sturbridge	3,604	4,210,979	103,000	155,000	258,000	10,000	268,000	6.12	0.24	6.36
Sturtevant	1,279	3,032,530	30,000	—	30,000	—	30,000	0.99	—	0.99
Sutton	3,638	7,276,557	75,000	370,000	445,000	—	445,000	6.12	—	6.12
Tisbury	2,169	6,994,372	13,000	—	13,000	—	13,000	0.19	—	0.19
Tolland	101	604,286	1,000	—	1,000	—	1,000	0.17	—	0.17
Topsfield	3,351	8,131,567	73,000	111,000	184,000	145,000	329,000	2.26	1.79	4.05
Townsend	3,650	6,473,178	77,350	50,000	127,350	16,000	143,350	1.97	0.24	2.21
Turo	1,002	5,034,744	65,000	—	65,000	—	65,000	1.29	—	1.29
Tyngsborough	3,302	3,363,188	6,000	236,000	242,000	—	242,000	7.20	—	7.20
Tyringham	197	964,632	—	—	—	—	—	—	—	—
Upton	3,127	4,595,913	24,000	60,000	84,000	231,000	315,000	1.83	5.02	6.85
Wales	659	1,151,225	—	—	—	—	—	—	—	—
Warren	3,383	4,002,498	44,000	—	44,000	—	44,000	1.10	—	1.10
Warwick	426	743,445	10,600	22,500	33,100	—	33,100	4.45	—	4.45
Washington	290	379,230	6,500	46,000	52,500	—	52,500	13.84	—	13.84
Wellfleet	1,404	6,770,140	—	—	—	—	—	—	—	—
Wendell	292	474,663	—	—	—	—	—	—	—	—
Wenham	2,798	7,955,024	145,000	270,000	415,000	225,000	640,000	5.22	2.83	8.05
West Brookfield	2,053	2,774,407	22,000	137,000	159,000	24,600	183,600	5.73	0.89	6.62
Westampton	583	1,286,557	4,000	—	4,000	—	4,000	0.32	—	0.32
Westminster	4,022	4,941,876	101,000	229,000	330,000	305,000	635,000	6.68	6.17	12.85
West Newbury	1,844	2,066,609	36,000	72,000	108,000	23,300	23,300	—	1.13	1.13
West Stockbridge	1,244	1,598,480	17,500	—	17,500	—	17,500	6.76	—	6.76
West Tisbury	360	1,794,959	12,000	95,000	107,000	9,000	116,000	2.32	0.19	2.51
Whately	1,037	1,934,727	8,000	—	8,000	—	8,000	1.05	—	1.05
Williamsburg	2,186	4,614,443	—	9,000	9,000	—	9,000	0.67	—	0.67
Windsor	384	762,730	—	—	—	—	—	—	—	—
Worthington	597	1,352,097	—	—	—	—	—	—	—	—
171 Towns	338,413	\$741,362,861	\$9,472,905	\$24,722,000	\$34,194,905	\$5,042,600	\$39,237,505	4.61	0.68	5.29

Net Debt, December 31, 1960, and Ratio of Net Debt to Valuation: Aggregate.

	Population, 1960	Valuation, 1960 including Motor Vehicles	NET DEBT, DECEMBER 31, 1960				RATIO OF NET DEBT TO VALUATION		
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General	Enter- prise	Total
			Inside Limit	Outside Limit					
39 Cities	2,948,572	\$5,801,402,917	\$135,349,877	\$172,974,263	\$51,455,800	\$259,779,940	5.23	0.88	6.11
141 Towns over 5,000	1,861,593	4,072,897,702	92,632,037	193,453,800	29,519,850	315,635,687	7.03	0.72	7.75
171 Towns under 5,000	338,413	741,362,861	9,472,905	24,722,000	5,042,600	39,237,505	4.61	0.68	5.29
Aggregate	5,148,578	\$10,705,663,480	\$237,454,819	\$391,180,063	\$86,018,250	\$714,653,132	5.87	0.81	6.68

Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	
1910	\$3,907,892,598	-	\$168,546,115	-	4.31
1920	5,354,086,810	\$450,310,862	190,925,837	\$2,713,047	3.57
1930	7,563,793,886	74,126,826	301,710,107	17,578,305	3.99
1940	6,371,829,918	131,851,047	274,452,834	12,173,136	4.31
1945	6,328,836,936	38,050,730	169,222,846	19,618,452	2.67
1946	6,491,971,971	163,135,035	170,103,891	881,045	2.62
1947	6,851,587,121	359,615,150	186,884,448	16,780,557	2.73
1948	7,185,410,411	333,823,290	215,679,218	28,794,770	3.00
1949	7,584,248,785	398,858,374	228,007,040	12,327,822	3.01
1950	7,815,703,965	231,455,180	261,676,578	33,669,538	3.35
1951	8,181,694,758	365,990,793	291,054,793	29,378,215	3.56
1952	8,296,222,172	114,527,414	337,403,193	46,348,400	4.07
1953	8,560,154,958	263,932,786	382,820,996	45,417,803	4.47
1954	8,854,924,270	294,769,312	434,064,463	51,243,467	4.90
1955	9,167,884,947	312,960,677	488,294,915	54,230,452	5.33
1956	9,417,090,770	249,205,823	518,344,791	30,049,876	5.50
1957	9,769,193,783	352,103,013	572,702,708	54,357,917	5.86
1958	10,129,734,969	360,541,186	645,490,009	72,787,301	6.37
1959	10,362,406,136	232,671,167	671,466,515	25,976,506	6.48
1960	10,705,663,480	343,257,344	714,653,132	43,186,617	6.68

¹ Decrease.

*Aggregate Municipal Indebtedness—General and Enterprise Debt.
All Municipalities.*

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1945	100,273,599	2,933,728	97,339,871	1.54	105,743,686	33,860,711	71,882,975	1.14
1946	100,449,719	2,513,680	97,936,039	1.51	106,084,261	33,916,409	72,167,852	1.11
1947	113,435,152	2,311,799	111,123,353	1.62	109,688,215	33,927,121	75,761,094	1.11
1948	135,547,568	2,237,974	133,309,594	1.86	115,764,558	33,394,934	82,369,624	1.15
1949	180,865,773	2,223,652	178,642,121	2.36	124,415,837	75,050,919	49,364,918	0.65
1950	209,971,918	1,863,161	208,108,757	2.66	124,315,522	70,747,701	53,567,821	0.66
1951	234,475,639	1,837,627	232,638,012	2.84	127,047,875	68,631,094	58,416,781	0.72
1952	276,643,714	1,813,386	274,830,328	3.31	126,176,256	63,603,391	62,572,865	0.76
1953	313,684,798	1,832,648	311,852,150	3.64	130,857,263	59,792,417	70,966,846	0.83
1954	359,338,468	1,940,223	357,398,245	4.04	136,046,769	59,380,551	76,666,218	0.86
1955	411,225,637	4,510,126	406,715,511	4.44	141,216,400	59,636,995	81,579,405	0.89
1956	442,701,216	7,174,412	435,526,804	4.62	142,576,804	59,758,816	82,817,988	0.88
1957	491,594,572	6,625,807	484,968,765	4.96	143,843,685	56,079,743	87,763,942	0.90
1958	563,515,115	5,363,030	558,152,085	5.51	145,563,293	56,225,369	87,337,924	0.86
1959	589,080,828	3,910,583	585,170,245	5.65	139,653,254	53,306,984	86,346,270	0.83
1960	631,509,977	2,875,095	628,634,882	5.87	136,951,947	50,933,697	86,018,250	0.81

PART I



CITIES

TABLE I. — *Summary of Financial Transactions. Cities*

	Boston POPULATION 697,197	Worcester POPULATION 186,587	Springfield POPULATION 174,463	Cambridge POPULATION 107,716	New Bedford POPULATION 102,477
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . .	\$132,428,144	\$24,422,807	\$20,024,519	\$15,413,700	\$9,525,615
5 Corporation and income . . .	15,830,544	4,397,315	3,744,391	2,168,692	2,474,141
6 Licenses and permits . . .	2,539,616	371,540	250,883	301,671	153,375
7 Fines and forfeits . . .	683,264	74,370	50,674	83,931	8,064
8 Grants and gifts . . .	17,702,890	3,863,391	3,201,970	1,890,403	2,964,148
9 All other . . .	423,950	25,850	2,278	1,800	19,977
10 Commercial					
11 Special assessments . . .	250,062	238,278	150,007	8,659	43,457
12 Privileges . . .	5,219,148	2,105,889	1,994,594	1,175,529	995,973
13 Departmental . . .	26,479,526	7,641,484	6,331,794	3,563,213	2,681,671
14 Public service enterprises . . .	6,775,427	1,813,471	2,822,477	1,197,319	795,080
15 Cemeteries . . .	393,197	153,179	—	66,957	68,213
16 Interest . . .	2,042,306	103,312	188,536	37,839	18,209
17 NON-REVENUE					
18 Offsets to outlays . . .	543,103	541,844	341,986	99,228	212,857
19 Municipal indebtedness					
20 Funded debt . . .	5,700,000	2,200,000	5,880,000	4,500,000	1,077,000
21 All other . . .	46,177,437	10,389,098	20,812,015	6,504,046	4,002,740
22 Refunds . . .	5,231,446	438,092	2,404,332	495,535	134,185
23 Agency, trust, investment . . .	35,460,892	5,667,549	10,604,296	3,210,390	2,334,319
24 TOTAL RECEIPTS . . .	303,885,452	64,447,469	78,810,752	40,718,912	27,509,024
25 Balance on hand . . .	22,103,851	10,114,547	7,234,246	3,473,265	1,286,940
26 TOTAL . . .	\$325,989,303	\$74,562,016	\$86,044,998	\$44,192,177	\$28,795,964
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government . . .	\$4,805,901	\$1,721,336	\$1,002,526	\$653,100	\$609,518
30 Public safety . . .	32,482,922	4,615,073	5,062,590	3,081,391	2,545,654
31 Health and sanitation . . .	8,606,981	1,545,084	2,661,366	1,668,698	885,106
32 Highways . . .	8,469,762	2,420,472	2,046,831	1,114,337	829,800
33 Public welfare . . .	57,441,060	11,576,523	8,516,886	6,460,095	5,203,455
34 Veterans' services . . .	2,321,303	799,380	727,584	347,915	541,612
35 Schools . . .	34,493,385	11,319,437	11,657,275	4,793,630	5,135,663
36 Libraries . . .	3,299,874	512,267	765,918	243,489	179,718
37 Recreation . . .	4,492,803	658,132	954,214	607,850	288,992
38 Pensions . . .	13,257,316	2,056,964	2,074,034	1,259,699	966,887
39 Unclassified . . .	14,833,977	1,053,011	1,469,263	2,539,800	161,009
40 Public service enterprises					
41 Electric light . . .	—	—	—	—	—
42 Water . . .	4,865,360	723,926	2,038,118	896,144	409,801
43 All other . . .	819,455	102,238	86,478	—	54,898
44 Cemeteries . . .	335,987	111,442	—	109,538	146,273
45 Administration trust funds . . .	128,626	14,043	31,269	18,005	11,116
46 Interest . . .	5,800,872	665,881	827,721	428,216	337,231
47 Outlays					
48 Departmental					
49 General government . . .	—	87,588	21,826	—	3,790
50 Public safety . . .	406,700	852,184	62,384	1,325	9,798
51 Health and sanitation . . .	673,596	445,682	1,389,077	72,332	466,819
52 Highways . . .	3,315,515	861,613	1,877,850	134,755	522,104
53 Public welfare . . .	298,568	1,392,681	20,336	—	—
54 Veterans' services . . .	—	904	42	—	—
55 Schools . . .	1,750,738	1,506,261	1,122,237	1,659,426	57,002
56 Libraries . . .	160,363	13,473	—	26,000	—
57 Recreation . . .	246,932	56,399	175,826	13,089	2,685
58 Unclassified . . .	1,819,854	160,193	59,078	—	1,960
59 Public service enterprises					
60 Electric light . . .	—	—	—	—	—
61 Water . . .	597,908	510,979	470,530	2,714	167,088
62 All other . . .	—	37,607	—	—	92,497
63 Cemeteries . . .	33,750	8,666	—	20,511	7,613
64 Municipal indebtedness					
65 Funded debt . . .	12,432,804	2,860,000	2,304,000	772,957	863,000
66 All other . . .	45,804,329	9,118,336	13,761,534	7,500,000	4,000,000
67 Refunds . . .	5,231,446	438,092	2,404,332	495,535	134,185
68 Agency, trust, investment . . .	32,278,887	5,719,835	9,563,518	3,207,048	2,327,006
69 TOTAL PAYMENTS . . .	301,511,974	63,965,702	73,154,643	38,127,649	27,122,280
70 Balance on hand . . .	24,477,329	10,596,314	12,890,355	6,064,528	1,673,684
71 TOTAL . . .	\$325,989,303	\$74,562,016	\$86,044,998	\$44,192,177	\$28,795,964

	Fall River POPULATION 99,942	Somerville POPULATION 94,697	Lynn POPULATION 94,478	Newton POPULATION 92,384	Lowell POPULATION 92,107	Quincy POPULATION 87,409	Brockton POPULATION 72,813
1							
2							
3							
4	\$9,508,327	\$10,997,608	\$11,043,561	\$15,566,918	\$8,137,600	\$12,600,803	\$7,112,153
5	2,455,669	1,684,795	2,101,695	2,118,810	1,930,009	1,844,427	1,252,350
6	165,492	122,373	170,819	79,872	179,619	119,255	84,537
7	10,636	20,683	22,369	24,051	13,820	4,174	11,980
8	2,405,227	1,683,539	2,499,904	950,692	2,276,631	1,411,808	1,714,548
9	11,446	-	2,585	553	6,560	2,318	32,741
10	-	-	6,763	194,495	13,888	75,698	66,224
11	-	-	1,018,218	1,735,969	1,001,531	1,094,693	954,179
12	751,025	890,027	3,041,799	1,325,562	2,006,759	4,458,499	1,995,611
13	2,305,910	1,827,112	760,958	883,079	601,954	746,470	490,920
14	665,733	662,159	117,115	18	49,794	80,711	64,816
15	45,193	-	20,726	121,595	39,979	33,861	13,361
16	19,152	25,054	-	-	-	-	-
17							
18	65,217	87,453	250,130	204,220	86,604	90,564	77,541
19							
20	500,000	160,000	1,600,000	1,400,000	5,494,000	200,000	950,000
21	4,501,330	5,200,000	8,301,594	4,042,583	6,862,669	4,400,090	4,220,190
22	423,533	527,046	108,529	4,386	273,607	206,751	246,096
23	1,874,723	2,197,001	2,514,449	2,824,178	1,953,550	2,349,414	1,501,495
24	25,708,613	26,084,850	33,581,214	31,476,981	30,928,574	29,719,536	20,788,742
25	1,099,371	306,276	1,660,697	6,894,607	2,011,006	2,837,157	1,385,577
26	\$26,807,984	\$26,385,126	\$35,241,911	\$38,371,588	\$32,939,580	\$32,556,693	\$22,174,319
27							
28							
29	\$464,322	\$627,092	\$579,904	\$814,032	\$865,240	\$644,129	\$463,767
30	2,683,685	2,483,926	2,639,889	2,476,165	2,256,921	2,392,619	1,579,929
31	858,170	1,119,373	1,322,526	1,349,007	803,686	1,320,130	923,128
32	736,258	510,933	652,806	2,265,096	772,989	1,521,225	807,870
33	5,783,049	3,522,470	5,883,187	1,340,104	4,488,465	5,345,453	3,425,143
34	408,740	185,465	368,301	83,047	233,580	565,413	226,809
35	4,319,726	4,987,262	5,550,016	8,824,465	4,121,158	6,284,614	4,072,175
36	108,071	300,189	267,697	308,783	96,707	303,084	157,106
37	246,382	368,680	435,151	382,276	243,179	316,027	250,454
38	887,564	728,095	973,322	915,971	766,804	502,889	597,640
39	252,397	1,390,075	189,829	381,043	238,735	286,047	74,255
40							
41	-	-	-	-	-	-	-
42	469,036	560,968	588,187	610,704	438,145	657,374	358,254
43	1,667	-	-	-	-	-	-
44	92,555	-	214,588	56	79,204	123,127	100,385
45	11,633	14,096	10,813	12,375	6,150	15,007	270
46	198,915	285,470	310,122	733,113	327,448	549,472	344,258
47							
48							
49	10,149	9,003	-	15,302	170,950	12,836	-
50	24,155	10,075	135,136	38,318	62,940	99,972	15,465
51	33,782	73,407	217,794	159,166	183,141	214,284	265,462
52	325,578	145,457	645,094	912,197	308,762	384,915	178,119
53	31,318	3,611	-	1,663	-	289,990	-
54	-	-	-	-	-	379	-
55	98,509	-	166,891	2,585,178	209,773	43,020	78,015
56	-	-	-	3,787	-	1,790	-
57	12,688	7,174	29,390	15,942	37,485	19,872	-
58	32,500	-	8,586	-	21,736	3,290	-
59							
60							
61	46,331	5,908	110,649	106,546	69,007	33,170	337,286
62	-	-	-	-	-	-	-
63	5,177	-	28,780	-	4,998	14,188	65,854
64							
65	305,000	718,050	1,184,000	2,338,249	690,000	1,293,440	1,090,000
66	4,500,000	5,200,000	7,800,000	4,324,505	6,831,000	4,400,000	4,160,000
67	423,533	527,046	108,529	4,386	273,607	206,751	246,096
68	1,883,529	2,257,424	2,434,904	2,694,368	1,882,958	2,351,993	1,431,239
69	25,254,419	26,041,249	32,856,121	33,695,844	26,484,768	30,196,509	21,248,979
70	1,553,565	343,877	2,385,790	4,675,744	6,454,812	2,360,193	925,340
71	\$26,807,984	\$26,385,126	\$35,241,911	\$38,371,588	\$32,939,580	\$32,556,693	\$22,174,319

TABLE I. — *Summary of Financial Transactions. Cities*

	Lawrence POPULATION 70,933	Medford POPULATION 64,971	Chicopee POPULATION 61,553	Pittsfield POPULATION 57,879	Malden POPULATION 57,676
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$6,645,058	\$6,921,954	\$4,598,278	\$6,651,337	\$7,319,830
5 Corporation and income	1,789,335	1,163,063	1,042,781	1,132,636	1,071,257
6 Licenses and permits	103,342	34,400	56,944	95,525	67,730
7 Fines and forfeits	25,036	7,360	9,101	16,992	16,599
8 Grants and gifts	2,063,653	922,720	1,056,977	1,452,044	997,864
9 All other	816	782	5,080	2,615	200
10 Commercial					
11 Special assessments	7,767	13,708	9,265	27,502	22,141
12 Privileges	716,340	693,618	597,013	685,390	583,901
13 Departmental	1,500,477	949,434	745,662	1,290,410	1,317,864
14 Public service enterprises	628,068	468,190	3,101,193	613,721	434,902
15 Cemeteries	44,342	85,920	7,329	—	63,453
16 Interest	37,159	14,272	12,229	73,730	5,749
17 NON-REVENUE					
18 Offsets to outlays	111,248	191,552	304,052	237,423	274,614
19 Municipal indebtedness					
20 Funded debt	803,000	—	300,000	1,925,000	1,020,000
21 All other	4,310,334	3,010,000	1,500,900	3,112,917	3,545,000
22 Refunds	125,627	115,605	47,044	125,455	176,802
23 Agency, trust, investment	1,655,648	1,408,757	1,213,717	1,669,721	1,424,629
24 TOTAL RECEIPTS	20,567,250	16,001,335	14,697,565	19,112,418	18,342,535
25 Balance on hand	2,693,782	1,014,788	1,427,202	1,862,547	697,292
26 TOTAL	\$23,261,032	\$17,016,123	\$16,034,767	\$20,974,965	\$19,039,827
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government	\$421,705	\$411,408	\$389,278	\$393,173	\$459,838
30 Public safety	1,878,861	1,617,905	1,208,713	1,356,163	1,738,009
31 Health and sanitation	852,017	576,976	390,060	598,585	645,613
32 Highways	744,888	530,688	432,213	782,949	782,720
33 Public welfare	3,305,954	1,706,667	968,113	2,057,042	2,161,239
34 Veterans' services	142,726	98,817	176,995	143,686	224,470
35 Schools	2,614,958	3,756,890	3,284,169	4,291,121	3,446,558
36 Libraries	115,669	156,728	81,299	138,088	149,018
37 Recreation	231,750	208,772	122,973	259,591	125,262
38 Pensions	579,927	480,536	469,489	207,710	406,405
39 Unclassified	888,344	820,474	61,167	203,020	846,070
40 Public service enterprises					
41 Electric light	—	—	2,017,217	—	—
42 Water	502,887	309,796	445,362	196,889	351,110
43 All other	24,524	—	—	4,912	—
44 Cemeteries	76,878	89,683	22,999	—	99,582
45 Administration trust funds	10,760	7,619	7,538	4,283	5,070
46 Interest	217,620	207,399	139,047	212,808	231,372
47 Outlays					
48 Departmental					
49 General government	207,600	—	—	1,499	—
50 Public safety	20,713	20,169	119,835	12,576	74,321
51 Health and sanitation	15,066	43,266	117,368	1,230,319	35,232
52 Highways	224,279	256,923	204,097	416,828	227,618
53 Public welfare	12,217	—	—	—	—
54 Veterans' services	—	—	—	—	—
55 Schools	874,028	103,803	277,775	341,258	72,900
56 Libraries	—	141,031	—	—	—
57 Recreation	22,251	11,804	3,628	14,622	—
58 Unclassified	178,372	—	—	—	104,635
59 Public service enterprises					
60 Electric light	—	—	292,793	—	—
61 Water	28,249	48,277	15,365	211,627	15,000
62 All other	602,583	—	—	—	—
63 Cemeteries	1,171	11,497	3,775	—	3,898
64 Municipal indebtedness					
65 Funded debt	387,000	282,167	567,500	680,000	1,210,375
66 All other	4,225,523	3,000,000	1,500,000	3,200,000	3,533,000
67 Refunds	125,627	115,605	47,044	125,455	176,802
68 Agency, trust, investment	1,558,618	1,246,413	1,219,833	1,662,822	1,413,309
69 TOTAL PAYMENTS	21,092,565	16,261,313	14,585,045	18,747,026	18,629,426
70 Balance on hand	2,168,467	754,810	1,449,722	2,227,939	410,401
71 TOTAL	\$23,261,032	\$17,016,123	\$16,034,767	\$20,974,965	\$19,039,827

	Waltham POPULATION 55,413	Holyoke POPULATION 52,689	Haverhill POPULATION 46,346	Everett POPULATION 43,544	Fitchburg POPULATION 43,021	Taunton POPULATION 41,132	Revere POPULATION 40,080
1							
2							
3							
4	\$6,282,547	\$5,251,634	\$4,955,000	\$6,669,615	\$4,806,615	\$3,046,840	\$6,000,425
5	1,125,560	1,331,874	845,431	1,093,553	879,479	759,250	694,660
6	78,077	81,346	48,977	56,797	49,749	45,769	61,909
7	21,608	7,632	15,512	14,241	6,290	793	6,428
8	695,253	969,142	1,159,284	693,461	647,335	684,325	531,289
9	5,985	25	11,585	2,290	-	18,014	25,762
10							
11	50,030	6,166	4,712	-	-	276	-
12	784,153	576,340	628,482	471,321	553,238	508,619	393,040
13	827,752	1,411,856	2,521,988	737,648	2,895,160	821,873	624,307
14	694,809	5,408,056	408,735	577,434	355,195	3,533,466	257,872
15	33,699	-	134	41,013	27,514	23,400	-
16	17,348	47,578	7,949	1,879	18,856	8,266	23,365
17							
18	37,918	255,618	64,772	25,019	17,002	6,666	101,159
19							
20	3,723,000	2,190,000	100,000	1,470,000	97,500	-	155,000
21	2,023,887	657,893	1,500,378	504,829	2,400,100	1,575,000	4,100,269
22	200,540	65,621	144,666	81,175	81,492	70,878	240,163
23	1,297,157	1,616,795	1,055,843	1,341,116	1,099,237	975,884	771,375
24	17,899,323	19,877,576	13,473,448	13,781,391	13,934,762	12,078,819	13,987,023
25	2,398,571	3,373,823	1,713,378	1,308,496	899,681	756,324	402,529
26	\$20,297,894	\$23,251,399	\$15,186,826	\$15,089,887	\$14,834,443	\$12,835,143	\$14,389,552
27							
28							
29	\$447,185	\$397,107	\$287,614	\$368,864	\$291,338	\$211,930	\$363,166
30	1,643,055	1,421,661	1,118,522	1,579,256	1,126,134	743,791	1,142,825
31	816,254	619,442	445,437	254,429	258,385	338,742	352,929
32	613,026	344,586	488,158	710,748	542,707	180,867	305,471
33	1,254,735	2,012,120	3,765,869	1,651,266	3,787,827	1,281,449	1,142,398
34	141,634	196,175	115,075	101,369	98,417	221,636	120,108
35	3,309,376	2,776,981	2,810,284	2,930,689	2,128,888	1,898,686	2,704,785
36	126,663	124,125	80,953	138,306	113,942	68,144	34,583
37	227,563	240,045	97,781	376,064	187,502	100,545	108,156
38	342,836	819,143	349,390	479,672	382,806	287,206	367,974
39	102,294	448,537	162,257	598,293	213,268	34,184	556,885
40							
41	-	3,274,593	-	-	-	2,408,574	-
42	396,165	490,479	238,061	388,213	257,497	196,660	235,598
43	-	-	-	-	56,047	14	-
44	66,072	-	1,200	77,265	96,077	40,434	-
45	9,176	9,942	6,189	2,638	5,804	5,231	6,086
46	239,232	279,518	178,678	88,970	117,591	193,528	195,511
47							
48							
49	3,550	2,390	5,975	247,565	2,013	-	15,104
50	43,742	39,785	14,500	21,997	1,350	7,614	12,931
51	179,316	76,533	5,133	2,930	156,089	-	21,023
52	549,858	476,096	244,672	143,091	92,368	57,961	225,076
53	2,777	6,766	321,610	-	-	-	-
54	-	494	-	-	-	-	-
55	923,296	516,469	107,096	5,071	-	21,594	448,398
56	9,889	-	-	-	-	-	-
57	-	13,812	36,968	3,553	21,634	16,902	-
58	-	162,283	-	-	91,672	-	143,236
59							
60	-	1,627,924	-	-	-	106,716	-
61	156,773	9,092	141,437	34,035	98,560	73,737	2,723
62	-	-	-	-	-	160,198	-
63	6,731	-	-	295	-	2,472	-
64							
65	738,104	1,059,000	437,000	150,050	424,000	489,250	704,804
66	2,000,000	650,000	1,500,000	500,000	2,454,000	1,550,000	4,100,000
67	200,540	65,621	144,666	81,175	81,492	70,878	240,163
68	1,265,296	1,720,196	1,006,274	1,260,731	1,063,096	888,976	695,966
69	15,815,138	19,880,915	14,110,799	12,196,535	14,150,504	11,657,919	14,245,899
70	4,482,756	3,370,484	1,076,027	2,893,352	683,939	1,177,224	143,653
71	\$20,297,894	\$23,251,399	\$15,186,826	\$15,089,887	\$14,834,443	\$12,835,143	\$14,389,552

TABLE I. — *Summary of Financial Transactions. Cities*

	Salem POPULATION 39,211	Beverly POPULATION 36,108	Chelsea POPULATION 33,749	Peabody POPULATION 32,202	Woburn POPULATION 31,214
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll . . .	\$5,220,404	\$4,073,980	\$4,449,255	\$3,277,487	\$3,163,486
5 Corporation and income . .	889,438	674,510	689,573	625,224	512,134
6 Licenses and permits . . .	66,849	35,665	65,807	57,239	19,747
7 Fines and forfeits . . .	6,734	2,283	5,937	6,079	757
8 Grants and gifts . . .	591,729	416,185	707,728	356,467	355,939
9 All other . . .	6,050	—	873	—	4,618
10 Commercial					
11 Special assessments . . .	434	16,816	—	608	—
12 Privileges . . .	439,574	493,702	297,324	480,548	412,803
13 Departmental . . .	943,732	574,688	856,285	1,117,442	505,294
14 Public service enterprises . .	402,020	279,768	316,586	2,215,101	183,118
15 Cemeteries . . .	23,257	30,465	274	18,292	22,942
16 Interest . . .	4,349	5,154	6,591	28,188	12,480
17 NON-REVENUE					
18 Offsets to outlays . . .	45,369	67,502	57,139	24,678	—
19 Municipal indebtedness					
20 Funded debt . . .	125,000	735,000	420,000	870,000	464,000
21 All other . . .	2,250,193	2,742,717	2,783,900	1,303,819	1,002,826
22 Refunds . . .	85,651	85,226	55,520	120,780	50,181
23 Agency, trust, investment . .	969,137	775,390	684,315	663,257	471,442
24 TOTAL RECEIPTS . . .	12,069,925	11,009,051	11,397,107	11,165,209	7,181,767
25 Balance on hand . . .	1,347,209	403,098	673,580	1,282,657	1,721,042
26 TOTAL . . .	\$13,417,134	\$11,412,149	\$12,070,687	\$12,447,866	\$8,902,809
PAYMENTS					
27 Maintenance					
28 Departmental					
29 -General government . . .	\$319,265	\$227,368	\$330,803	\$224,727	\$213,727
30 -Public safety . . .	1,082,207	950,581	1,066,009	748,863	514,960
31 -Health and sanitation . . .	485,676	331,143	408,726	323,106	197,528
32 -Highways . . .	419,724	465,933	269,881	189,402	413,736
33 -Public welfare . . .	1,468,658	747,911	1,698,973	1,399,276	613,826
34 -Veterans' services . . .	90,392	130,156	150,626	113,658	56,380
35 -Schools . . .	2,294,120	2,377,513	1,816,227	1,864,579	1,787,013
36 -Libraries . . .	86,433	83,601	59,587	32,942	66,574
37 Recreation . . .	331,036	131,641	151,288	72,076	87,328
38 Pensions . . .	367,603	291,941	498,096	185,295	81,081
39 Unclassified . . .	296,296	123,716	522,687	227,111	103,204
40 Public service enterprises					
41 Electric light . . .	—	—	—	1,618,398	—
42 Water . . .	414,827	207,405	218,925	192,755	138,678
43 All other . . .	4,126	26,629	—	4,203	—
44 Cemeteries . . .	93,642	57,458	132	32,122	41,726
45 Administration trust funds . .	6,533	3,945	5,923	2,134	924
46 Interest . . .	72,783	127,558	62,423	182,449	222,552
47 Outlays					
48 Departmental					
49 General government . . .	—	—	10,589	—	14,593
50 Public safety . . .	55,600	—	14,952	56,138	38,891
51 Health and sanitation . . .	11,402	21,866	—	—	104,947
52 Highways . . .	268,373	167,237	142,799	53,403	65,359
53 Public welfare . . .	1,500	—	—	—	—
54 Veterans' services . . .	—	—	—	—	—
55 Schools . . .	—	413,405	207,708	689,754	594,112
56 Libraries . . .	—	—	—	—	—
57 Recreation . . .	103,276	28,339	—	—	—
58 Unclassified . . .	8,974	—	20,000	11,250	—
59 Public service enterprises					
60 Electric light . . .	—	—	—	72,400	—
61 Water . . .	96,003	5,218	—	106,615	681,436
62 All other . . .	—	—	—	—	—
63 Cemeteries . . .	1,973	7,775	—	—	4,127
64 Municipal indebtedness					
65 Funded debt . . .	360,000	392,000	373,421	556,500	431,780
66 All other . . .	2,250,000	2,739,000	2,739,484	1,300,000	1,000,000
67 Refunds . . .	85,651	85,226	55,520	120,780	50,181
68 Agency, trust, investment . .	1,025,753	748,203	572,220	656,253	490,855
69 TOTAL PAYMENTS . . .	12,101,826	10,892,713	11,396,999	11,030,189	8,015,518
70 Balance on hand . . .	1,315,308	519,436	673,688	1,417,677	887,291
71 TOTAL . . .	\$13,417,134	\$11,412,149	\$12,070,687	\$12,447,866	\$8,902,809

Graded According to Population of 1960 — Continued

	Northampton POPULATION 30,058	Melrose POPULATION 29,619	Leominster POPULATION 27,929	Attleboro POPULATION 27,118	Westfield POPULATION 26,302	Gloucester POPULATION 25,789	North Adams POPULATION 19,905
1							
2							
3							
4	\$2,597,130	\$3,405,958	\$2,286,303	\$2,729,865	\$2,305,968	\$3,434,155	\$1,958,699
5	472,199	573,855	545,885	559,050	482,100	536,469	475,739
6	41,227	7,186	33,058	30,181	38,470	55,299	33,195
7	4,080	1,401	3,014	1,753	2,994	2,426	3,712
8	362,575	300,415	396,127	331,098	372,723	586,400	397,766
9	50	4,225	1,895	3,733	3,648	225	400
10							
11	2,173	44,125	7,711	11,009	9,959	15,512	-
12	320,365	430,379	362,430	378,688	383,347	265,341	223,531
13	531,041	528,105	433,257	530,961	462,525	749,253	480,468
14	239,180	239,016	404,255	387,228	2,309,919	294,307	129,597
15	17,974	33,378	30,597	-	294	5,684	22,983
16	5,133	41,217	2,335	4,752	4,692	12,474	7,912
17							
18	14,945	70,730	27,585	6,296	93,616	87,715	9,072
19							
20	-	-	290,000	761,000	3,148,000	-	27,000
21	1,250,003	1,400,000	800,957	1,002,587	412,473	1,369,000	800,000
22	27,259	26,957	33,114	18,130	23,434	54,335	23,691
23	673,380	694,429	542,049	508,046	610,877	603,788	457,905
24	6,564,714	7,801,376	6,200,572	7,264,377	10,665,039	8,072,383	5,051,670
25	1,243,551	1,586,803	1,176,680	1,560,331	984,727	1,009,307	474,284
26	\$7,808,265	\$9,383,179	\$7,377,252	\$8,824,708	\$11,649,766	\$9,081,690	\$5,525,954
27							
28							
29	\$192,870	\$205,305	\$158,247	\$198,949	\$194,039	\$255,013	\$159,238
30	594,538	665,432	564,667	631,605	561,234	652,689	365,819
31	151,416	237,895	233,745	151,412	171,406	187,161	120,776
32	314,991	230,757	343,577	316,604	235,758	573,115	251,565
33	468,462	540,792	647,999	744,572	434,323	1,189,410	811,507
34	69,648	49,835	91,643	68,776	46,173	94,880	116,665
35	1,702,804	2,237,814	1,435,604	1,685,950	1,968,764	1,881,464	1,266,753
36	88,396	92,188	54,070	63,105	62,389	32,915	58,595
37	63,872	192,668	48,457	84,262	69,184	99,774	43,286
38	154,715	162,101	145,462	128,290	177,744	195,346	75,922
39	60,774	97,018	145,619	64,088	22,161	61,990	37,036
40							
41	-	-	-	-	1,835,250	-	-
42	119,797	145,949	165,831	206,967	147,487	175,067	74,015
43	71,351	-	-	-	19,966	-	1,265
44	32,599	68,557	48,221	-	1,104	7,140	45,938
45	3,199	1,996	4,412	2,603	1,015	1,574	2,853
46	77,849	66,403	83,184	119,236	39,049	68,292	34,107
47							
48							
49	1,133	13,861	-	-	22,026	-	992
50	32,602	5,160	295,031	29,654	6,301	-	6,715
51	280,679	40,604	83,693	89,081	111,054	154,476	38,245
52	67,477	139,730	64,946	11,880	246,694	103,601	76,756
53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	1,046
55	19,318	615,367	56,731	146,607	256,749	5,750	-
56	-	991	2,801	-	-	-	-
57	-	18,072	4,985	-	6,430	32,500	6,655
58	-	22,566	9,417	3,097	-	-	9,044
59							
60	-	-	-	-	23,306	-	-
61	27,041	32,976	321,872	548,512	39,849	97,605	12,082
62	-	-	-	-	6,363	-	1,081
63	-	1,416	3,552	-	-	-	1,858
64							
65	204,000	276,634	229,000	336,500	204,000	264,000	100,000
66	1,250,000	1,400,000	800,000	1,000,000	400,000	1,372,500	810,026
67	27,259	26,957	33,114	18,130	23,434	54,335	23,691
68	651,911	783,024	510,002	456,488	528,500	547,922	450,180
69	6,723,701	8,372,668	6,590,882	7,126,368	7,861,752	8,103,519	5,003,711
70	1,079,564	1,015,511	786,370	1,698,340	3,788,014	973,171	522,243
71	\$7,808,265	\$9,388,179	\$7,377,252	\$8,824,708	\$11,649,766	\$9,081,690	\$5,525,954

TABLE I. — *Summary of Financial Transactions*
Cities Graded According to Population of 1960 — Concluded

	Gardner POPULATION 19,038	Marlborough POPULATION 18,819	Newburyport POPULATION 14,004	Aggregate — 39 Cities POPULATION 2,948,572
RECEIPTS				
1 REVENUE				
2 General				
3 Taxes				
4 Property and poll	\$1,709,132	\$1,583,655	\$1,278,640	\$389,405,005
5 Corporation and income	370,007	304,101	250,673	62,892,674
6 Licenses and permits	20,967	39,149	21,207	5,890,863
7 Fines and forfeits	1,557	5,026	1,864	1,210,225
8 Grants and gifts	231,590	205,595	342,835	60,393,720
9 All other	850	755	3,719	634,253
10 Commercial				
11 Special assessments	10,241	—	—	1,307,686
12 Privileges	216,255	230,866	183,667	31,253,050
13 Departmental	266,163	266,124	480,444	88,028,653
14 Public service enterprises	161,034	149,636	193,166	42,600,619
15 Cemeteries	12,349	8,465	957	1,593,948
16 Interest	1,453	7,852	10,130	3,087,022
17 NON-REVENUE				
18 Offsets to outlays	8,898	83,579	30,520	4,855,434
19 Municipal indebtedness				
20 Funded debt	396,800	450,000	—	49,131,300
21 All other	501,556	1,626,981	—	172,902,316
22 Refunds	32,801	29,325	18,599	12,653,609
23 Agency, trust, investment	430,650	367,263	221,263	96,694,826
24 TOTAL RECEIPTS	4,372,303	5,358,372	3,037,774	1,024,535,203
25 Balance on hand	389,521	154,271	580,768	93,537,782
26 TOTAL	\$4,761,824	\$5,512,643	\$3,618,542	\$1,118,072,985
PAYMENTS				
27 Maintenance				
28 Departmental				
29 General government	\$107,042	\$123,090	890,711	\$20,753,867
30 Public safety	376,484	298,360	245,540	90,214,647
31 Health and sanitation	160,965	60,560	98,277	32,531,916
32 Highways	309,070	349,078	173,547	33,464,193
33 Public welfare	403,943	421,287	632,924	156,404,432
34 Veterans' services	71,614	66,221	52,052	9,858,976
35 Schools	838,176	765,480	894,124	166,328,576
36 Libraries	41,605	31,082	47,771	8,771,674
37 Recreation	107,762	42,609	39,959	13,185,346
38 Pensions	105,358	113,464	41,704	32,884,401
39 Unclassified	90,742	36,035	35,880	29,728,591
40 Public service enterprises				
41 Electric light	—	—	—	11,154,032
42 Water	131,893	144,708	143,161	19,252,199
43 All other	3,905	—	20,265	1,301,743
44 Cemeteries	31,852	24,553	8,368	2,376,757
45 Administration trust funds	1,729	3,781	2,352	398,742
46 Interest	30,678	58,233	19,768	14,374,557
47 Outlays				
48 Departmental				
49 General government	—	2,333	—	882,667
50 Public safety	14,894	2,499	16,336	2,682,758
51 Health and sanitation	20,065	96,019	4,941	7,138,829
52 Highways	36,538	191,277	46,612	14,413,508
53 Public welfare	—	—	—	2,383,037
54 Veterans' services	—	—	—	2,865
55 Schools	12,011	240,781	2,000	16,229,031
56 Libraries	—	—	—	360,125
57 Recreation	12,933	—	—	975,896
58 Unclassified	—	—	—	2,871,743
59 Public service enterprises				
60 Electric light	—	—	—	2,123,139
61 Water	45,523	571,511	7,081	5,886,315
62 All other	—	—	—	900,329
63 Cemeteries	—	—	—	245,077
64 Municipal indebtedness				
65 Funded debt	128,000	180,000	101,000	38,111,585
66 All other	500,000	650,000	—	163,823,237
67 Refunds	32,801	29,325	18,599	12,653,609
68 Agency, trust, investment	433,034	333,814	221,260	91,443,658
69 TOTAL PAYMENTS	4,048,667	4,836,100	2,964,232	1,006,112,057
70 Balance on hand	713,157	676,543	654,310	111,960,928
71 TOTAL	\$4,761,824	\$5,512,643	\$3,618,542	\$1,118,072,985

TABLE II. — *Debt Transactions for 1960*

CITIES	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1. BOSTON	\$5,700,000	—	\$500,000	\$45,000,000
2. WORCESTER	1,700,000	\$500,000	1,000,000	6,500,000
3. SPRINGFIELD	5,380,000	500,000	2,250,000	16,100,000
4. CAMBRIDGE	4,500,000	—	1,500,000	5,000,000
5. NEW BEDFORD	817,000	260,000	—	4,000,000
6. FALL RIVER	500,000	—	—	4,500,000
7. SOMERVILLE	160,000	—	—	5,200,000
8. LYNN	1,600,000	—	—	8,300,000
9. NEWTON	1,400,000	—	—	3,500,000
10. LOWELL	3,244,000	2,250,000	250,000	6,500,000
11. QUINCY	200,000	—	—	4,400,000
12. BROCKTON	500,000	450,000	160,000	4,000,000
13. LAWRENCE	758,000	45,000	—	4,000,000
14. MEDFORD	—	—	10,000	3,000,000
15. CHICOPEE	300,000	—	—	1,500,000
16. PITTSFIELD	1,925,000	—	—	3,106,000
17. MALDEN	1,020,000	—	—	3,500,000
18. WALTHAM	3,623,000	100,000	—	2,000,000
19. HOLYOKE	2,190,000	—	150,000	500,000
20. HAVERHILL	—	100,000	—	1,500,000
21. EVERETT	1,470,000	—	—	500,000
22. FITCHBURG	62,500	35,000	—	2,400,000
23. TAUNTON	—	—	—	1,500,000
24. REVERE	155,000	—	—	4,100,000
25. SALEM	125,000	—	—	2,250,000
26. BEVERLY	735,000	—	—	2,700,000
27. CHELSEA	429,000	—	50,000	2,500,000
28. PEABODY	870,000	—	—	1,300,000
29. WOBURN	464,000	—	—	1,000,000
30. NORTHAMPTON	—	—	—	1,250,000
31. MELROSE	—	—	—	1,400,000
32. LEOMINSTER	90,000	200,000	—	800,000
33. ATTLEBORO	600,000	161,000	—	1,000,000
34. WESTFIELD	3,148,000	—	—	400,000
35. GLOUCESTER	—	—	—	1,300,000
36. NORTH ADAMS	27,900	—	—	800,000
37. GARDNER	330,000	66,800	—	500,000
38. MARLBOROUGH	—	450,000	920,000	600,000
39. NEWBURYPORT	—	—	—	—
39 Cities	\$44,013,500	\$5,117,800	\$6,790,000	\$158,400,000

Classified by Character of Obligation

	Highway Re- imbursement and Airport Grant Loans	PAID				Highway Re- imbursement and Airport Grant Loans
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	
1.	-	\$9,304,000	\$2,500,000	\$100,000	\$45,000,000	-
2.	-	2,104,000	756,000	500,000	6,500,000	-
3.	-	1,585,000	719,000	2,250,000	10,250,000	-
4.	-	454,000	45,000	2,500,000	5,000,000	-
5.	-	690,000	173,000	-	4,000,000	-
6.	-	282,000	23,000	-	4,500,000	-
7.	-	567,000	15,000	-	5,200,000	-
8.	-	1,151,000	33,000	-	7,800,000	-
9.	-	1,910,000	124,000	-	3,500,000	-
10.	\$96,000	594,000	96,000	250,000	6,500,000	\$81,000
11.	-	1,206,000	15,000	-	4,400,000	-
12.	60,000	840,000	250,000	160,000	4,000,000	-
13.	-	322,000	65,000	-	4,000,000	-
14.	-	52,000	2,000	-	3,000,000	-
15.	-	325,000	242,500	-	1,500,000	-
16.	-	465,000	215,000	100,000	3,100,000	-
17.	45,000	1,131,000	10,000	-	3,500,000	33,000
18.	-	623,000	43,000	-	2,000,000	-
19.	-	559,000	500,000	150,000	500,000	-
20.	-	382,000	55,000	-	1,500,000	-
21.	-	86,000	-	-	500,000	-
22.	-	310,000	114,000	-	2,400,000	54,000
23.	75,000	196,000	298,250	-	1,500,000	50,000
24.	-	590,000	53,000	-	4,100,000	-
25.	-	274,000	86,000	-	2,250,000	-
26.	39,000	327,000	65,000	-	2,700,000	39,000
27.	-	370,000	-	50,000	2,500,000	-
28.	-	328,000	222,500	-	1,300,000	-
29.	-	276,000	70,000	-	1,000,000	-
30.	-	184,000	20,000	-	1,250,000	-
31.	-	250,000	-	-	1,400,000	-
32.	-	138,000	91,000	-	800,000	-
33.	-	166,500	170,000	-	1,000,000	-
34.	-	147,000	57,000	-	400,000	-
35.	69,000	224,000	40,000	-	1,300,000	72,500
36.	-	80,000	20,000	-	800,000	10,026
37.	-	125,000	3,000	-	500,000	-
38.	55,500	128,000	52,000	-	600,000	-
39.	-	73,000	28,000	-	-	-
\$439,500		\$28,818,500	\$7,266,250	\$6,060,000	\$152,050,000	\$339,526

P A R T II

TOWNS OVER 10,000 POPULATION

TABLE I. — *Summary of Financial Transactions. Towns*

	Brookline POPULATION 54,044	Arlington POPULATION 49,953	Weymouth POPULATION 48,177	Frammingham POPULATION 44,526	Watertown POPULATION 39,092
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$9,506,350	\$6,228,666	\$6,699,479	\$5,606,101	\$5,005,481
5 Corporation and income	1,530,396	851,689	950,454	708,532	767,423
6 Licenses and permits	60,849	7,652	29,968	78,735	46,254
7 Fines and forfeits	53,543	3,086	1,170	2,375	5,599
8 Grants and gifts	662,239	478,562	1,307,922	568,126	440,520
9 All other	5,397	325	411	—	518
10 Commercial					
11 Special assessments	17,446	107,540	90,926	7,275	23,193
12 Privileges	1,095,927	680,644	546,210	691,176	517,817
13 Departmental	1,159,366	585,987	743,906	997,087	524,486
14 Public service enterprises	507,362	326,630	380,882	404,297	328,955
15 Cemeteries	22,028	56,037	—	28,626	13,965
16 Interest	38,581	20,862	57,780	11,887	26,239
17 NON-REVENUE					
18 Offsets to outlays	354,272	—	103,513	52,231	418,649
19 Municipal indebtedness					
20 Funded debt	245,000	550,000	2,655,000	1,805,000	1,445,000
21 All other	2,000,394	2,200,000	222,037	1,507,007	1,303,629
22 Refunds	85,763	53,012	84,003	79,880	76,414
23 Agency, trust, investment	553,325	1,048,894	950,463	1,133,303	918,482
24 TOTAL RECEIPTS	17,958,238	13,193,536	14,824,124	13,681,638	11,862,624
25 Balance on hand	2,787,499	2,066,077	3,006,755	1,473,548	1,995,704
26 TOTAL	\$20,745,737	\$15,259,613	\$17,830,879	\$15,155,186	\$13,858,328
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government	\$602,069	\$534,027	\$319,744	\$304,694	\$280,054
30 Public safety	2,259,739	1,184,927	1,058,672	930,818	1,161,539
31 Health and sanitation	822,285	433,922	431,940	666,820	490,346
32 Highways	856,438	656,699	371,799	433,977	435,448
33 Public welfare	1,452,117	782,939	915,595	729,966	845,283
34 Veterans' services	120,720	68,723	232,392	71,264	99,356
35 Schools	3,629,036	3,015,084	3,915,532	3,580,961	2,266,110
36 Libraries	382,807	213,812	147,655	157,616	166,692
37 Recreation	858,910	188,526	168,837	112,347	158,923
38 Pensions	595,374	207,590	151,746	198,478	306,555
39 Unclassified	936,450	557,071	184,984	155,863	389,765
40 Public service enterprises					
41 Electric light	—	—	—	—	—
42 Water	473,248	365,679	290,967	328,755	270,583
43 All other	—	—	—	—	—
44 Cemeteries	58,477	66,338	—	30,160	25,873
45 Administration trust funds	—	213	4,504	4,939	7,581
46 Interest	253,068	171,462	269,190	210,965	157,066
47 Outlays					
48 Departmental					
49 General government	19,024	11,373	—	9,373	1,686
50 Public safety	70,171	17,809	121,349	236,065	37,676
51 Health and sanitation	38,824	52,736	457,554	283,338	750,347
52 Highways	39,224	529,144	454,390	221,460	201,876
53 Public welfare	1,338	1,692	—	—	275
54 Veterans' services	229	—	—	—	—
55 Schools	220,103	280,942	791,943	398,834	1,173,539
56 Libraries	58,562	1,292	—	5,025	6,586
57 Recreation	228,113	9,345	40,187	26,823	8,015
58 Unclassified	—	21,880	332,952	—	—
59 Public service enterprises					
60 Electric light	—	—	—	—	—
61 Water	41,556	37,468	149,075	60,351	24,931
62 All other	—	—	—	—	—
63 Cemeteries	465	5,401	—	—	2,995
64 Municipal indebtedness					
65 Funded debt	572,200	518,288	769,988	602,058	352,854
66 All other	2,085,000	2,200,000	206,000	1,500,000	1,300,000
67 Refunds	85,763	53,012	84,003	79,880	76,414
68 Agency, trust, investment	566,063	1,046,441	969,343	1,123,926	858,041
69 TOTAL PAYMENTS	17,322,373	13,167,835	12,834,341	12,458,756	11,856,349
70 Balance on hand	3,423,364	2,091,778	4,996,538	2,696,430	2,001,979
71 TOTAL	\$20,745,737	\$15,259,613	\$17,830,879	\$15,155,186	\$13,858,328

	Braintree POPULATION 31,069	Natick POPULATION 28,831	Belmont POPULATION 28,715	Methuen POPULATION 28,114	Lexington POPULATION 27,691	Milton POPULATION 26,375	Wellesley POPULATION 26,071
1							
2							
3							
4	\$3,936,257	\$4,041,899	\$3,480,036	\$2,346,556	\$4,680,952	\$3,370,911	\$4,180,037
5	594,862	492,020	604,493	479,813	465,201	546,421	578,606
6	20,131	19,583	4,665	22,930	24,850	15,744	10,275
7	1,471	4,056	5,253	518	1,995	78	2,743
8	434,384	576,838	207,201	396,047	505,550	199,348	167,282
9	490	629	1,058	316	1,000	175	3,075
10							
11	42,229	62,411	18,541	12,039	106,104	74,503	44,821
12	324,001	499,466	557,279	361,445	582,813	506,079	536,015
13	585,482	1,472,089	300,047	359,805	387,471	287,232	460,846
14	2,184,779	221,178	1,561,046	179,346	244,623	224,962	1,753,332
15	2,080	-	21,669	11,594	19,311	46,882	-
16	50,994	11,370	6,269	7,869	20,501	14,186	15,900
17							
18	106,911	24,683	58,238	10,162	908	62,922	21,842
19							
20	2,575,688	750,000	-	470,000	1,495,000	-	100,000
21	1,516,596	1,701,418	500,000	802,162	1,760,613	1,200,000	600,300
22	92,813	52,577	34,184	33,532	76,744	23,334	32,506
23	840,605	118,184	787,374	496,479	673,709	630,212	895,659
24	13,310,273	10,048,401	8,147,353	5,990,613	11,047,845	7,203,029	9,403,239
25	2,670,068	1,344,326	2,057,928	696,325	2,169,617	1,201,371	2,213,412
26	\$15,980,341	\$11,392,727	\$10,205,231	\$6,686,938	\$13,217,462	\$8,404,400	\$11,616,651
27							
28							
29	\$168,093	\$253,687	\$226,881	\$132,524	\$259,920	\$195,311	\$215,025
30	645,178	738,702	712,764	519,320	500,445	783,203	624,333
31	304,208	254,473	375,817	244,111	233,747	245,840	422,523
32	206,050	265,237	366,016	288,683	279,952	267,869	340,681
33	392,114	1,308,491	333,783	708,437	206,942	243,735	235,940
34	115,117	51,183	21,537	34,775	10,830	26,497	21,423
35	2,895,617	2,783,245	1,827,015	1,374,174	3,001,958	1,788,670	2,704,517
36	74,836	85,995	79,438	-	110,285	129,696	110,128
37	96,397	95,017	101,100	43,994	109,535	64,636	198,775
38	117,468	104,113	144,045	101,793	62,716	201,739	110,831
39	106,972	142,784	272,156	55,685	81,014	247,460	53,240
40							
41	1,085,735	-	965,226	-	-	-	1,077,256
42	315,107	130,748	172,601	176,838	180,723	194,174	81,336
43							
44	3,762	-	43,618	28,157	36,193	82,041	-
45	1,567	4,765	4,209	1,784	6,625	2,869	7,508
46	307,570	164,157	48,638	55,698	236,634	227,300	93,093
47							
48							
49	725	1,586	-	602	-	597	124,896
50	12,874	20,238	-	37,612	3,455	47,082	8,872
51	332,793	45,864	112,296	87,841	565,671	129,343	386,818
52	250,008	124,941	149,025	56,766	375,347	176,762	143,003
53	-	10,000	-	-	-	-	-
54	-	-	-	-	-	294	-
55	1,055,214	366,107	115,110	3,992	964,064	11,683	148,207
56	-	3,623	20,295	-	5,518	210	22,154
57	15,902	1,854	-	1,996	-	6,778	32,584
58	36,030	-	-	25,124	-	-	-
59							
60	841,751	-	155,731	-	-	-	302,881
61	10,616	60,550	33,181	106,059	57,776	30,712	158,715
62	-	-	-	-	-	-	-
63	-	-	30,276	1,393	3,290	1,536	-
64							
65	805,932	587,307	264,127	151,000	704,000	503,493	378,568
66	1,500,000	2,479,250	500,000	800,000	1,750,000	1,200,000	600,000
67	92,813	52,577	34,184	33,532	76,744	23,334	32,506
68	853,704	139,878	784,282	536,513	609,293	663,560	905,187
69	12,649,203	10,276,372	7,893,351	5,608,408	10,432,677	7,496,224	9,541,000
70	3,331,138	1,116,355	2,311,930	1,078,530	2,784,785	908,176	2,075,651
71	\$15,980,341	\$11,392,727	\$10,205,281	\$6,686,938	\$13,217,462	\$8,404,400	\$11,616,651

TABLE I. — *Summary of Financial Transactions. Towns*

	Needham POPULATION 25,793	West Springfield POPULATION 24,924	Norwood POPULATION 24,898	Wakefield POPULATION 24,295	Dedham POPULATION 23,869
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$4,195,186	\$3,433,247	\$3,052,587	\$2,706,562	\$2,958,832
5 Corporation and income	491,027	529,582	536,351	414,539	435,133
6 Licenses and permits	15,445	31,215	33,917	13,920	35,832
7 Fines and forfeits	5,731	6,656	1,229	4,063	3,788
8 Grants and gifts	234,705	251,256	252,022	327,920	267,868
9 All other	38	4,840	5,142	2,118	3,001
10 Commercial					
11 Special assessments	125,715	17,870	7,131	69,945	78,951
12 Privileges	500,033	303,482	335,872	308,716	409,875
13 Departmental	1,070,478	372,826	355,482	403,280	310,253
14 Public service enterprises	252,349	300,947	1,648,922	2,157,988	—
15 Cemeteries	50	—	19,726	15,990	16,797
16 Interest	39,825	7,610	41,495	62,020	11,077
17 NON-REVENUE					
18 Offsets to outlays	61,192	22,957	53,481	16,565	1,780
19 Municipal indebtedness					
20 Funded debt	2,586,000	69,253	—	150,000	1,126,000
21 All other	104,403	1,650,000	—	29,175	1,208,457
22 Refunds	45,965	23,557	33,439	36,225	48,994
23 Agency, trust, investment	761,580	663,729	523,956	660,853	1,201,363
24 TOTAL RECEIPTS	10,489,722	7,689,027	6,880,752	7,377,879	8,118,001
25 Balance on hand	2,437,702	794,614	3,373,765	3,280,817	1,232,246
26 TOTAL	\$12,927,424	\$8,483,641	\$10,254,517	\$10,658,696	\$9,350,247
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government	\$288,884	\$225,840	\$303,148	\$178,554	\$149,848
30 Public safety	801,159	736,580	520,006	413,133	504,070
31 Health and sanitation	257,903	173,834	210,599	147,942	185,744
32 Highways	385,934	280,418	183,486	183,002	285,833
33 Public welfare	878,814	358,600	298,407	482,713	406,921
34 Veterans' services	36,058	59,776	40,077	40,880	32,421
35 Schools	2,595,673	2,184,827	1,704,206	1,682,225	1,768,945
36 Libraries	89,282	47,373	72,112	85,344	67,454
37 Recreation	168,318	86,786	90,909	64,039	65,808
38 Pensions	65,342	109,658	83,788	113,524	82,667
39 Unclassified	64,513	77,082	184,423	166,301	70,938
40 Public service enterprises					
41 Electric light	—	—	996,709	1,622,535	—
42 Water	167,313	182,007	239,527	204,429	—
43 All other	—	—	—	—	—
44 Cemeteries	—	—	50,684	13,243	43,144
45 Administration trust funds	1,343	2,339	2,121	4,015	2,070
46 Interest	177,747	105,906	147,020	188,359	178,239
47 Outlays					
48 Departmental					
49 General government	12,827	21,032	9,891	4,846	27,575
50 Public safety	33,697	13,376	31,475	33,735	31,229
51 Health and sanitation	246,772	134,771	101,408	156,402	403,688
52 Highways	393,835	221,107	157,112	183,016	90,459
53 Public welfare	7,548	—	—	—	—
54 Veterans' services	—	—	—	—	—
55 Schools	833,851	303,784	703,790	1,389,468	112,076
56 Libraries	314,961	7,332	254	1,431	—
57 Recreation	26,546	45,127	30,098	7,837	54,469
58 Unclassified	2,035	—	—	1,892	—
59 Public service enterprises					
60 Electric light	—	—	125,819	—	—
61 Water	165,204	99,549	52,518	117,054	—
62 All other	—	—	—	—	—
63 Cemeteries	—	—	43,736	600	2,979
64 Municipal indebtedness					
65 Funded debt	566,450	405,000	351,056	508,990	442,896
66 All other	100,000	1,650,000	7,488	24,000	1,200,000
67 Refunds	45,965	23,557	33,439	36,225	48,994
68 Agency, trust, investment	743,408	642,350	694,939	655,817	1,222,771
69 TOTAL PAYMENTS	9,411,382	8,197,411	7,470,245	8,711,551	7,481,238
70 Balance on hand	3,516,042	286,230	2,784,272	1,947,145	1,869,009
71 TOTAL	\$12,927,424	\$8,483,641	\$10,254,517	\$10,658,696	\$9,350,247

	Danvers POPULATION 21,926	Saugus POPULATION 20,666	Winthrop POPULATION 20,303	Winchester POPULATION 19,376	Reading POPULATION 19,259	Randolph POPULATION 18,900	Marblehead POPULATION 18,521
1							
2							
3							
4	\$2,013,444	\$2,265,068	\$2,038,634	\$3,156,675	\$2,287,805	\$2,048,803	\$2,491,769
5	291,315	339,801	371,093	449,106	340,167	269,083	354,383
6	37,457	30,690	10,190	5,720	4,175	22,599	19,350
7	654	1,529	306	912	285	—	332
8	408,221	269,101	291,039	105,017	228,619	259,006	165,529
9	43	13,791	5,746	417	963	1,151	—
10							
11	47,982	4,306	1,938	38,203	64,544	818	26,413
12	283,690	270,214	227,806	373,502	267,307	227,773	368,380
13	893,732	356,279	301,494	241,170	459,707	271,696	521,175
14	1,444,255	158,652	149,538	174,365	2,830,713	137,940	1,047,476
15		20,497	15,682	20,123	22,853	—	21,140
16	19,945	8,672	4,164	22,361	29,896	10,522	6,360
17							
18	44,786	6,993	23,161	25,001	55,166	11,092	289
19							
20	1,100,000	625,000	—	1,640,000	1,100,000	2,855,000	400,000
21	804,061	1,000,119	950,000	501,452	603,850	1,108,818	201,550
22	19,608	35,496	38,997	29,116	30,941	75,711	23,369
23	439,026	406,293	316,553	568,254	578,317	359,900	593,174
24	7,848,219	5,812,501	4,746,341	7,351,394	8,905,308	7,659,812	6,240,689
25	933,457	507,026	469,377	1,796,658	949,652	523,174	1,308,497
26	\$8,781,676	\$6,319,527	\$5,215,718	\$9,148,052	\$9,854,960	\$8,182,986	\$7,549,186
27							
28							
29	\$149,326	\$148,491	\$121,119	\$165,471	\$158,224	\$143,551	\$182,512
30	330,383	335,433	373,511	504,912	454,062	290,385	467,607
31	138,572	128,724	123,424	175,863	159,090	124,839	214,169
32	192,041	213,587	190,710	356,059	314,068	212,871	164,914
33	844,649	319,166	577,854	176,010	289,679	256,784	578,447
34	23,040	27,690	33,935	17,631	28,452	60,554	25,094
35	1,344,541	1,574,328	1,179,475	1,704,189	1,412,727	1,382,042	1,441,351
36	31,467	26,101	32,686	98,055	52,197	25,195	70,409
37	67,559	30,289	67,377	118,462	51,183	8,683	69,106
38	63,266	82,277	93,635	123,360	120,208	36,092	61,091
39	64,167	83,463	53,828	54,139	126,367	53,862	53,866
40							
41	867,850	—	—	—	2,049,381	—	661,044
42	156,700	127,084	139,744	178,408	123,775	96,860	129,810
43	—	—	—	—	—	—	—
44	—	33,416	42,084	41,156	31,142	—	47,618
45	835	55	2,129	2,497	2,701	—	3,040
46	59,897	79,247	58,095	143,022	133,387	148,896	92,485
47							
48							
49	2,957	—	1,020	14,869	1,500	5,680	—
50	17,307	3,589	6,364	10,215	8,018	13,762	21,467
51	177,892	54,682	1,868	313,517	125,898	1,601,086	286,588
52	79,366	1,972	106,477	116,064	76,073	20,557	148,348
53	5,631	—	10,051	—	—	—	—
54	—	—	1,666	—	—	175	—
55	602,276	395,757	81,702	1,032,082	859,690	518,707	328,836
56	—	28,768	50	684	3,160	—	—
57	13,934	2,440	3,876	8,404	8,900	2,000	1,828
58	—	16,130	—	—	—	—	8,327
59							
60	267,713	—	—	—	240,749	—	108,922
61	146,295	28,671	—	10,028	113,930	153,122	38,004
62	—	—	—	—	—	—	—
63	—	—	1,797	10,212	12,701	—	3,790
64							
65	323,000	204,135	92,228	324,466	331,994	254,394	400,000
66	800,000	1,000,000	950,000	500,286	750,000	1,150,000	200,000
67	19,608	35,496	38,997	29,116	30,941	75,711	23,369
68	436,041	435,441	300,767	571,286	515,646	307,853	599,936
69	7,226,316	5,416,432	4,686,469	6,800,463	8,585,843	6,943,661	6,431,978
70	1,555,360	903,095	529,249	2,347,589	1,269,117	1,239,325	1,117,208
71	\$8,781,676	\$6,319,527	\$5,215,718	\$9,148,052	\$9,854,960	\$8,182,986	\$7,549,186

TABLE I. — *Summary of Financial Transactions. Towns*

	Billerica POPULATION 17,867	Stoneham POPULATION 17,821	Greenfield POPULATION 17,690	Shrewsbury POPULATION 16,622	Southbridge POPULATION 16,523
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$2,007,133	\$2,087,724	\$1,824,081	\$1,680,291	\$1,394,147
5 Corporation and income	284,270	299,835	438,419	241,780	321,030
6 Licenses and permits	23,653	6,025	27,367	29,365	15,261
7 Fines and forfeits	352	276	3,418	530	2,264
8 Grants and gifts	340,591	193,677	341,830	232,068	297,475
9 All other	2,262	—	—	500	391
10 Commercial					
11 Special assessments	—	24,470	2,448	23,388	1,805
12 Privileges	174,371	254,258	291,131	260,718	194,033
13 Departmental	307,378	217,936	418,528	232,967	281,529
14 Public service enterprises	113,485	193,911	182,811	1,076,902	—
15 Cemeteries	8,742	13,158	116	10,403	7,449
16 Interest	7,630	10,421	7,293	6,012	19,311
17 NON-REVENUE					
18 Offsets to outlays	61,972	24,444	30,060	31,730	25,755
19 Municipal indebtedness					
20 Funded debt	—	122,000	—	—	1,270,000
21 All other	900,000	800,000	600,000	400,000	704,706
22 Refunds	36,958	21,991	29,839	15,133	16,218
23 Agency, trust, investment	330,114	419,898	492,246	324,361	280,542
24 TOTAL RECEIPTS	4,598,911	4,690,024	4,689,587	4,566,148	4,831,916
25 Balance on hand	474,620	676,951	753,344	1,032,975	2,241,581
26 TOTAL	\$5,073,531	\$5,366,975	\$5,442,931	\$5,599,123	\$7,073,497
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government	\$94,405	\$166,424	\$103,146	\$127,492	\$120,785
30 Public safety	315,735	398,487	371,022	261,565	319,379
31 Health and sanitation	58,569	135,406	89,793	63,130	115,461
32 Highways	197,265	203,927	227,092	152,971	172,528
33 Public welfare	283,634	313,302	619,435	142,169	541,644
34 Veterans' services	28,589	33,464	49,243	21,907	87,540
35 Schools	1,320,892	1,105,816	1,222,539	1,322,704	751,182
36 Libraries	9,036	52,176	61,360	33,151	27,412
37 Recreation	22,531	55,539	73,178	25,590	41,005
38 Pensions	24,100	59,690	50,843	34,478	50,693
39 Unclassified	57,284	78,287	51,637	49,057	41,168
40 Public service enterprises					
41 Electric light	—	—	—	659,992	—
42 Water	145,096	111,573	131,042	93,486	—
43 All other	—	—	55,242	—	—
44 Cemeteries	12,871	25,931	250	17,289	10,434
45 Administration trust funds	—	5,333	4,097	795	1,186
46 Interest	112,131	96,978	83,193	106,058	28,874
47 Outlays					
48 Departmental					
49 General government	12,516	34,299	761	2,287	3,921
50 Public safety	17,028	13,048	7,167	18,127	62,340
51 Health and sanitation	13,120	103,495	6,362	61,312	18,508
52 Highways	138,401	53,267	120,076	164,477	106,779
53 Public welfare	—	—	—	—	—
54 Veterans' services	—	—	—	—	—
55 Schools	—	59,441	22,384	29,275	679,100
56 Libraries	—	—	820	—	4,104
57 Recreation	—	2,958	365	1,054	3,456
58 Unclassified	—	3,000	—	20,802	—
59 Public service enterprises					
60 Electric light	—	—	—	191,212	—
61 Water	49,457	33,385	2,499	26,055	—
62 All other	—	—	—	—	28,882
63 Cemeteries	—	—	—	—	663
64 Municipal indebtedness					
65 Funded debt	321,000	358,254	207,000	220,000	10,000
66 All other	900,000	800,000	600,000	400,000	750,000
67 Refunds	36,958	21,991	29,839	15,133	16,218
68 Agency, trust, investment	419,343	404,376	477,421	317,491	276,768
69 TOTAL PAYMENTS	4,589,961	4,729,847	4,667,806	4,583,163	4,265,926
70 Balance on hand	483,570	637,128	775,125	1,015,960	2,807,571
71 TOTAL	\$5,073,531	\$5,366,975	\$5,442,931	\$5,599,123	\$7,073,497

	Stoughton POPULATION 16,328	Tewksbury POPULATION 15,902	Andover POPULATION 15,878	Milford POPULATION 15,749	Agawam POPULATION 15,718	Hingham POPULATION 15,378	Chelmsford POPULATION 15,130
1							
2							
3							
4	\$1,857,426	\$1,281,166	\$2,144,412	\$1,341,382	\$1,928,459	\$2,632,737	\$1,572,594
5	272,290	220,127	380,167	266,429	266,949	309,870	232,346
6	21,299	25,516	18,042	26,976	20,010	19,628	30,500
7	1,056	177	2,235	815	897	237	94
8	299,872	304,635	176,567	203,362	319,200	263,332	363,949
9	1,293	750	-	1,264	-	-	-
10							
11	17,742	-	10,238	3,129	24,054	18,770	-
12	196,149	180,023	287,758	196,205	173,704	296,650	214,852
13	328,464	229,287	222,224	320,102	244,021	319,341	252,704
14	141,123	152,523	202,690	-	153,374	785,480	-
15	-	-	9,385	2,099	30	-	11,471
16	25,313	3,282	20,334	5,856	8,357	19,140	1,145
17							
18	8,216	20,244	36,399	14,214	3,100	30,335	25,850
19							
20	55,000	-	234,000	-	-	-	-
21	635,256	400,000	200,662	425,001	800,000	292,105	1,531,500
22	12,705	26,453	12,721	16,532	24,513	24,081	20,492
23	334,924	265,965	483,529	296,915	384,330	451,672	306,967
24	4,208,123	3,110,148	4,441,363	3,120,281	4,350,998	5,463,378	4,564,473
25	1,391,119	468,110	1,196,563	454,302	995,059	1,449,603	948,503
26	\$5,599,247	\$3,578,258	\$5,637,926	\$3,574,583	\$5,346,057	\$6,912,981	\$5,512,976
27							
28							
29	\$135,257	\$70,884	\$132,770	\$97,667	\$115,854	\$135,392	\$76,496
30	195,332	187,592	384,745	286,817	296,790	505,024	283,341
31	137,948	69,674	76,832	101,078	107,596	154,196	94,547
32	200,157	110,039	242,317	226,136	188,699	188,546	220,516
33	361,550	225,414	153,392	474,032	163,643	259,567	307,521
34	41,809	9,752	36,129	53,891	27,423	23,532	12,232
35	1,285,948	1,175,184	1,402,126	806,080	1,484,035	1,580,149	1,158,358
36	27,637	4,207	79,139	21,090	6,020	29,809	14,328
37	15,816	11,961	41,948	36,086	16,123	50,294	11,077
38	32,889	14,407	50,890	34,908	34,615	66,821	18,698
39	58,352	15,156	71,126	64,286	41,120	92,319	36,221
40							
41	-	-	-	-	-	682,935	-
42	100,945	51,560	127,327	-	101,741	-	-
43	-	-	-	-	-	-	-
44	461	800	24,785	7,382	1,177	-	16,491
45	-	-	2,937	858	-	2,410	-
46	136,055	103,697	72,824	39,449	91,896	102,131	139,076
47							
48							
49	3,131	1,297	450	-	13,634	12,637	8,343
50	54,917	44,648	6,926	13,108	6,701	28,743	4,175
51	52,418	2,660	51,005	46,934	212,720	144,286	187
52	41,625	43,274	101,427	74,357	61,192	81,904	52,662
53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-
55	875,117	33,635	20,242	78,631	329,075	127,218	103,040
56	380	-	76,665	-	-	398	1,219
57	3,212	2,689	-	3,098	525	20,730	-
58	1,694	-	7,410	24,667	-	-	-
59							
60	-	-	-	-	-	52,833	-
61	18,071	63,326	88,679	-	15,886	-	-
62	-	-	-	-	-	-	-
63	-	-	-	-	-	-	3,099
64							
65	325,000	216,000	250,000	73,000	250,000	310,270	236,000
66	690,000	400,000	200,000	400,000	800,000	274,708	1,578,500
67	12,705	26,453	12,721	16,532	24,513	24,081	20,492
68	299,296	339,344	446,777	253,879	387,056	768,752	285,201
69	5,017,722	3,223,653	4,161,589	3,233,966	4,778,034	5,719,685	4,682,323
70	581,525	354,605	1,476,337	340,617	568,023	1,193,296	830,653
71	\$5,599,247	\$3,578,258	\$5,637,926	\$3,574,583	\$5,346,057	\$6,912,981	\$5,512,976

TABLE I. — *Summary of Financial Transactions. Towns*

	South Hadley POPULATION 14,956	Ayer POPULATION 14,927	North Attleborough POPULATION 14,777	Dartmouth POPULATION 14,607	Plymouth POPULATION 14,445
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$1,083,764	\$384,723	\$1,195,395	\$1,451,517	\$2,130,774
5 Corporation and income	233,792	121,054	256,803	254,455	347,734
6 Licenses and permits	7,958	11,815	19,421	18,073	22,646
7 Fines and forfeits	410	2,344	1,626	354	763
8 Grants and gifts	307,290	333,138	165,702	272,231	430,283
9 All other	—	2,065	505	150	340
10 Commercial					
11 Special assessments	8,091	48	5,084	1,506	1,545
12 Privileges	180,145	68,656	211,757	198,147	210,309
13 Departmental	190,515	213,228	251,048	252,922	496,390
14 Public service enterprises	781,277	42,284	831,678	120,994	137,387
15 Cemeteries	—	—	—	—	12,874
16 Interest	9,376	4,535	3,182	2,778	6,405
17 NON-REVENUE					
18 Offsets to outlays	—	7,491	64,111	58,428	37,589
19 Municipal indebtedness					
20 Funded debt	—	—	950,000	420,000	75,000
21 All other	300,000	—	106,831	300,422	700,203
22 Refunds	5,937	4,039	31,951	7,129	19,840
23 Agency, trust, investment	293,661	118,573	260,909	334,693	457,716
24 TOTAL RECEIPTS	3,402,216	1,313,993	4,356,003	3,693,799	5,087,798
25 Balance on hand	1,004,363	424,740	607,131	664,894	913,166
26 TOTAL	\$4,406,579	\$1,738,733	\$4,963,134	\$4,358,693	\$6,000,964
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government	\$69,458	\$66,791	\$73,665	\$101,267	\$156,364
30 Public safety	101,575	79,186	248,615	103,821	353,441
31 Health and sanitation	64,862	45,909	127,885	76,997	163,827
32 Highways	179,936	75,235	133,572	173,982	199,737
33 Public welfare	117,160	75,604	242,880	329,701	824,237
34 Veterans' services	26,891	6,837	22,931	14,613	65,618
35 Schools	910,399	597,141	804,264	1,077,120	1,039,314
36 Libraries	11,379	6,100	26,571	34,597	47,157
37 Recreation	25,049	10,574	40,010	20,589	93,743
38 Pensions	25,091	8,457	35,298	29,587	86,356
39 Unclassified	39,928	24,509	26,583	44,648	52,178
40 Public service enterprises					
41 Electric light	629,113	—	577,027	—	—
42 Water	—	24,133	76,309	94,175	88,566
43 All other	—	—	—	—	29,442
44 Cemeteries	—	912	—	—	46,748
45 Administration trust funds	—	—	661	—	1,614
46 Interest	50,023	7,507	52,283	77,770	18,558
47 Outlays					
48 Departmental					
49 General government	—	—	658	—	4,966
50 Public safety	3,680	5,986	11,710	8,367	68,348
51 Health and sanitation	621,616	21,585	39,248	13,010	16,431
52 Highways	69,166	24,955	137,511	70,158	206,326
53 Public welfare	—	—	—	—	—
54 Veterans' services	—	—	—	—	—
55 Schools	349,218	3,948	268,121	364,139	36,109
56 Libraries	—	—	—	56,348	—
57 Recreation	1,190	1,343	2,771	—	13,099
58 Unclassified	—	—	—	—	—
59 Public service enterprises					
60 Electric light	92,090	—	26,418	—	—
61 Water	—	29,305	25,964	139,825	47,002
62 All other	—	—	—	—	5,854
63 Cemeteries	—	—	—	—	5,186
64 Municipal indebtedness					
65 Funded debt	155,000	102,000	195,000	230,000	101,000
66 All other	—	—	100,000	300,000	703,000
67 Refunds	5,937	4,039	31,951	7,129	19,840
68 Agency, trust, investment	287,620	128,467	258,762	344,763	550,228
69 TOTAL PAYMENTS	3,836,381	1,350,523	3,586,668	3,712,696	5,044,289
70 Balance on hand	570,198	388,210	1,376,466	646,087	956,675
71 TOTAL	\$4,406,579	\$1,738,733	\$4,963,134	\$4,358,693	\$6,000,964

P.D. 79
Graded According to Population of 1960 — Continued

	Fairhaven POPULATION 14,339	Walpole POPULATION 14,068	Auburn POPULATION 14,047	Bourne POPULATION 14,011	Ludlow POPULATION 13,805	Amherst POPULATION 13,718	Webster POPULATION 13,680
1							
2							
3							
4	\$1,294,214	\$1,883,132	\$1,337,509	\$1,137,409	\$1,075,826	\$1,135,601	\$782,790
5	244,533	394,859	220,944	205,757	259,439	176,579	254,977
6	10,494	22,397	19,934	24,900	24,145	12,218	22,587
7	308	1,376	501	564	349	1,188	2,180
8	229,891	131,646	204,498	908,964	183,418	110,541	204,746
9	1,614	13,210	1,501	125	12	-	-
10							
11	4,377	13,047	-	-	4,798	47,131	381
12	129,557	214,099	149,262	103,027	134,107	139,752	168,426
13	368,238	193,374	179,916	167,448	148,648	120,514	271,890
14	26,367	170,162	-	-	-	136,798	68,804
15	-	-	7,611	338	3,024	1,911	5,553
16	4,406	47,453	1,567	26,486	7,642	2,101	18,219
17							
18	68,418	1,295	70,733	15,000	12,400	15,008	13,600
19							
20	-	-	430,000	-	380,000	345,000	1,345,000
21	200,000		615,596	200,000	502,645	308,346	325,532
22	12,887	17,861	59,256	9,186	12,931	6,397	7,062
23	282,876	338,753	266,465	348,937	228,705	214,350	177,949
24	2,878,180	3,442,664	3,565,293	3,148,141	2,978,039	2,773,435	3,679,696
25	584,164	3,135,481	326,516	2,072,494	755,565	265,803	324,382
26	\$3,462,344	\$6,578,145	\$3,891,809	\$5,220,635	\$3,733,654	\$3,039,238	\$4,004,078
27							
28							
29	\$90,264	\$121,612	\$53,784	\$99,119	\$77,812	\$74,154	\$100,916
30	186,725	173,132	75,059	247,707	151,599	179,541	154,142
31	100,534	95,732	64,310	73,995	83,909	56,424	99,410
32	121,217	195,988	152,397	188,156	146,009	130,213	119,426
33	387,715	109,011	173,102	159,587	132,502	184,095	388,129
34	42,669	21,065	15,278	20,322	20,022	19,970	42,161
35	951,448	1,327,175	1,096,126	992,472	873,618	831,922	526,664
36	26,347	59,928	30,731	20,806	18,903	13,811	25,789
37	20,955	72,660	19,386	66,944	22,379	25,539	22,591
38	15,229	33,031	12,591	21,186	15,500	21,478	57,722
39	34,600	63,725	30,932	54,067	35,748	18,938	37,791
40							
41	-	-	-	-	-	-	-
42	16,614	106,010	-	-	-	52,124	50,524
43	1,029	-	-	540	-	-	-
44	300	-	12,575	999	4,671	4,199	8,370
45	530	-	-	-	-	-	-
46	64,558	95,419	75,500	79,043	30,846	17,515	37,381
47							
48							
49	-	-	-	-	500	9,678	1,948
50	47,873	41,537	3,500	16,295	4,253	9,002	2,674
51	26,880	90,847	43,600	6,760	35,710	78,811	15,736
52	96,349	75,939	108,770	68,568	56,733	54,795	75,911
53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-
55	93,451	821,378	67,065	1,484,134	408,092	4,168	584,969
56	-	3,787	-	-	1,242	1,019	-
57	-	2,941	1,231	6,259	3,554	2,363	934
58	-	-	6,503	-	500	-	-
59	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-
61	7,080	35,031	-	-	-	27,077	13,384
62	-	-	-	995	-	-	-
63	-	-	-	-	1,493	808	512
64							
65	130,800	221,000	223,000	124,000	58,000	80,000	20,000
66	200,000	-	615,000	200,000	500,000	317,500	338,000
67	12,887	17,861	59,256	9,186	12,931	6,397	7,062
68	268,000	462,403	274,185	359,036	228,748	199,567	202,496
69	2,944,054	4,247,212	3,213,881	4,300,176	2,925,274	2,421,108	2,934,642
70	518,290	2,330,933	677,928	920,459	808,380	618,130	1,069,436
71	\$3,462,344	\$6,578,145	\$3,891,809	\$5,220,635	\$3,733,654	\$3,039,238	\$4,004,078

TABLE I. — *Summary of Financial Transactions.* Towns

	Dracut POPULATION 13,674	Barnstable POPULATION 13,465	Swanpscott POPULATION 13,294	Rockland POPULATION 13,119	Falmouth POPULATION 13,037
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$1,031,138	\$2,268,676	\$2,163,691	\$1,282,630	\$2,371,449
5 Corporation and income	201,011	511,627	308,514	215,701	292,619
6 Licenses and permits	17,426	29,931	8,420	9,641	32,089
7 Fines and forfeits	113	1,692	257	318	1,475
8 Grants and gifts	251,620	374,305	119,225	253,403	338,034
9 All other	2,228	928	386	253	856
10 Commercial					
11 Special assessments	—	3,273	7,130	—	3,219
12 Privileges	152,697	254,492	285,011	144,205	215,301
13 Departmental	243,072	450,340	208,935	245,898	340,197
14 Public service enterprises	—	125,024	127,960	105,913	198,275
15 Cemeteries	3	39,643	13,172	515	2,617
16 Interest	4,304	13,606	3,045	4,369	7,531
17 NON-REVENUE					
18 Offsets to outlays	19,510	37,669	3,409	—	11,751
19 Municipal indebtedness					
20 Funded debt	—	685,000	290,000	—	—
21 All other	500,000	1,008,992	825,222	631,000	1,400,000
22 Refunds	9,808	38,652	31,584	13,024	21,696
23 Agency, trust, investment	153,732	677,991	396,242	283,750	659,410
24 TOTAL RECEIPTS	2,586,662	6,321,841	4,792,203	3,190,620	5,896,519
25 Balance on hand	425,097	542,080	903,505	300,166	957,069
26 TOTAL	\$3,011,759	\$6,863,921	\$5,695,708	\$3,490,786	\$6,853,588
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government	\$66,259	\$135,941	\$175,582	\$76,027	\$132,231
30 Public safety	106,733	270,424	408,522	193,994	386,904
31 Health and sanitation	51,907	86,583	152,176	75,483	130,558
32 Highways	118,020	331,339	205,618	215,020	313,840
33 Public welfare	270,170	427,855	230,041	362,686	436,085
34 Veterans' services	23,700	59,970	17,574	31,223	18,629
35 Schools	817,112	1,312,356	1,156,667	868,904	1,144,286
36 Libraries	9,950	17,004	45,160	16,220	31,874
37 Recreation	16,311	149,345	122,512	23,826	136,030
38 Pensions	11,139	36,810	79,116	28,778	64,287
39 Unclassified	19,713	124,293	84,899	70,224	177,954
40 Public service enterprises					
41 Electric light	—	—	—	—	—
42 Water	—	—	104,149	90,893	108,221
43 All other	—	148,256	—	—	4,808
44 Cemeteries	2,385	19,366	22,123	715	6,744
45 Administration trust funds	—	—	3,740	—	824
46 Interest	64,972	106,145	87,913	94,651	63,087
47 Outlays					
48 Departmental					
49 General government	—	685	—	—	5,731
50 Public safety	2,742	39,180	147,499	623	22,892
51 Health and sanitation	18,039	32,584	6,266	35,000	10,703
52 Highways	96,713	106,649	89,111	28,058	116,013
53 Public welfare	—	—	—	—	—
54 Veterans' services	—	—	—	—	—
55 Schools	26,652	363,675	147,393	11,330	62,308
56 Libraries	—	—	—	—	13,865
57 Recreation	—	16,526	—	3,500	33,003
58 Unclassified	2,500	1,517	—	—	1,364
59 Public service enterprises					
60 Electric light	—	—	—	—	—
61 Water	—	—	11,323	—	99,372
62 All other	—	83,381	—	—	—
63 Cemeteries	—	30,828	12,088	—	1,020
64 Municipal indebtedness					
65 Funded debt	110,000	292,000	246,982	189,000	219,300
66 All other	500,000	1,659,000	836,727	615,500	1,400,000
67 Refunds	9,808	38,652	31,584	13,024	21,696
68 Agency, trust, investment	251,396	663,656	365,937	256,699	761,778
69 TOTAL PAYMENTS	2,590,221	5,954,020	4,790,702	3,301,378	5,925,407
70 Balance on hand	421,538	909,901	905,006	189,408	928,181
71 TOTAL	\$3,011,759	\$6,863,921	\$5,695,708	\$3,490,786	\$6,853,588

	Burlington POPULATION 12,852	Clinton POPULATION 12,848	Canton POPULATION 12,771	Concord POPULATION 12,517	Wilmington POPULATION 12,475	Adams POPULATION 12,391	Easthampton POPULATION 12,326
1							
2							
3							
4	\$1,380,727	\$1,089,811	\$1,596,996	\$2,241,955	\$1,550,621	\$756,682	\$934,868
5	137,729	225,212	233,214	234,766	186,223	291,154	277,137
6	19,594	15,377	17,078	20,629	8,711	16,799	12,813
7	575	121	2,372	1,828	90	1,762	1,647
8	245,675	192,466	203,332	200,677	198,141	165,239	304,689
9	405	425	-	-	-	177	-
10							
11	-	2,137	11,475	-	2,829	2,175	-
12	170,638	101,658	182,524	208,408	152,637	134,597	137,534
13	199,980	226,561	218,660	226,289	260,965	452,157	197,209
14	-	87,512	117,354	1,069,025	123,419	-	142,680
15	5,387	21,692	5,236	11,143	6,775	11,415	4,576
16	53,829	4,945	3,166	5,105	7,729	2,459	6,328
17							
18	20,956	18,795	44,010	28,198	35,298	5,301	34,513
19							
20	106,000	1,600,000	414,000	-	413,000	186,000	-
21	631,009	338,342	834,986	400,000	1,021,708	320,087	235,000
22	20,653	10,954	35,987	28,128	24,809	5,767	14,806
23	218,687	207,571	239,421	376,388	265,340	293,186	254,197
24	3,211,844	4,143,579	4,159,812	5,052,539	4,258,295	2,644,957	2,607,997
25	2,815,236	680,075	371,770	889,219	444,204	448,876	468,816
26	\$6,027,080	\$4,823,654	\$4,531,582	\$5,941,758	\$4,702,499	\$3,093,833	\$3,076,813
27							
28							
29	\$87,533	\$90,247	\$99,440	\$116,667	\$94,263	\$70,487	\$99,617
30	232,892	216,886	268,528	376,699	226,267	120,105	216,267
31	43,611	65,016	100,822	77,899	68,092	65,816	76,425
32	205,760	149,992	168,093	192,114	163,725	119,986	133,022
33	121,550	492,241	221,806	111,363	162,445	584,464	347,194
34	9,767	26,582	51,912	16,390	29,018	33,931	27,512
35	893,154	561,195	953,849	1,658,189	1,063,273	594,800	601,160
36	9,638	35,672	29,775	58,982	11,836	24,896	14,672
37	13,338	22,451	28,396	41,589	13,859	29,756	43,986
38	10,028	38,857	25,505	71,167	19,485	17,808	38,545
39	47,757	30,437	24,643	28,061	46,611	42,697	5,195
40							
41	-	-	-	691,702	-	-	-
42	-	82,466	75,233	112,471	105,296	-	65,140
43							
44	15,787	32,453	18,094	19,238	19,896	37,852	14,155
45	-	49	-	1,772	-	610	563
46	174,151	4,512	119,366	62,502	102,073	18,202	12,226
47							
48							
49	-	-	-	49,445	916	1,118	3,945
50	28,368	11,733	29,961	169,168	75,699	5,683	8,477
51	83,141	50,500	155,315	4,029	-	12,771	191,911
52	53,506	100,470	83,756	53,834	101,002	41,936	102,448
53	-	-	-	-	1,500	-	-
54	-	-	-	-	-	-	-
55	1,274,739	454,687	116,553	21,364	435,475	-	63,814
56	-	-	2,938	-	-	-	-
57	5,925	2,425	-	11,336	1,891	1,089	-
58	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-
61	-	94,192	189,595	23,460	43,991	-	33,363
62	-	-	-	-	-	-	-
63	7,308	-	-	2,244	3,500	-	-
64							
65	291,000	3,400	286,448	266,700	269,000	52,000	23,000
66	649,603	250,000	700,000	400,000	1,002,525	320,000	203,000
67	20,653	10,954	35,987	28,128	24,809	5,767	14,806
68	233,291	192,146	256,489	359,970	274,106	281,769	242,639
69	4,517,500	3,019,563	4,042,504	5,026,488	4,363,453	2,483,543	2,583,082
70	1,509,580	1,804,091	489,078	915,270	339,046	610,290	493,731
71	\$6,027,080	\$4,823,654	\$4,531,582	\$5,941,758	\$4,702,499	\$3,093,833	\$3,076,813

TABLE I. — *Summary of Financial Transactions. Towns*

	Somerset POPULATION 12,196	Athol POPULATION 11,637	Scituate POPULATION 11,214	Middleborough POPULATION 11,065	Bedford POPULATION 10,969
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$1,389,367	\$1,100,704	\$2,159,667	\$1,046,723	\$1,089,518
5 Corporation and income	237,377	301,036	216,699	198,293	107,835
6 Licenses and permits	5,746	13,283	15,217	11,093	10,784
7 Fines and forfeits	355	1,594	145	784	248
8 Grants and gifts	156,758	165,306	218,280	307,953	210,758
9 All other	152	—	—	31	446
10 Commercial					
11 Special assessments	—	—	1,035	7,784	84,478
12 Privileges	157,443	133,793	175,768	136,644	125,280
13 Departmental	162,000	217,089	142,132	341,196	142,804
14 Public service enterprises	100,183	107,088	131,912	898,722	67,624
15 Cemeteries	1,591	8,129	—	712	3,291
16 Interest	547	1,576	23,941	3,793	29,473
17 NON-REVENUE					
18 Offsets to outlays	9,119	21,485	15,129	49,081	14,922
19 Municipal indebtedness					
20 Funded debt	—	80,000	—	21,000	—
21 All other	150,000	150,141	1,300,000	—	400,000
22 Refunds	12,873	9,500	30,587	37,945	14,694
23 Agency, trust, investment	405,875	191,524	344,255	250,668	198,706
24 TOTAL RECEIPTS	2,789,386	2,502,248	4,774,767	3,312,462	2,500,861
25 Balance on hand	740,109	461,308	1,488,259	693,970	1,681,450
26 TOTAL	\$3,529,495	\$2,963,556	\$6,263,026	\$4,006,432	\$4,182,311
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government	\$90,835	\$83,590	\$112,572	\$74,012	\$64,680
30 Public safety	147,193	178,257	455,459	174,277	94,839
31 Health and sanitation	89,019	72,719	99,642	55,111	67,854
32 Highways	102,664	148,488	248,799	127,687	62,197
33 Public welfare	227,478	363,922	168,686	437,619	66,772
34 Veterans' services	18,455	35,354	20,082	56,962	3,755
35 Schools	820,740	807,495	1,082,833	823,817	907,888
36 Libraries	37,202	18,749	36,562	21,222	18,952
37 Recreation	23,835	24,806	34,988	23,869	14,472
38 Pensions	23,453	26,889	48,115	38,979	9,371
39 Unclassified	27,485	33,847	72,138	83,795	26,934
40 Public service enterprises					
41 Electric light	—	—	—	599,253	—
42 Water	87,528	64,773	106,516	72,360	30,942
43 All other	—	—	—	1,397	—
44 Cemeteries	2,101	19,355	—	712	7,180
45 Administration trust funds	—	652	—	—	—
46 Interest	36,336	3,879	147,153	27,682	112,135
47 Outlays					
48 Departmental					
49 General government	6,895	1,734	11,724	—	1,078
50 Public safety	6,513	2,927	20,064	2,295	4,363
51 Health and sanitation	16,467	18,767	—	7,897	93,658
52 Highways	21,530	91,579	43,008	62,288	7,769
53 Public welfare	—	—	—	—	—
54 Veterans' services	—	150	—	212	—
55 Schools	28,310	23,027	943,745	5,039	999,337
56 Libraries	—	—	—	2,200	—
57 Recreation	4,600	2,148	—	25,000	1,585
58 Unclassified	14,583	100	—	2,471	—
59 Public service enterprises					
60 Electric light	—	—	—	98,463	—
61 Water	166,961	91,043	16,204	8,654	57,864
62 All other	—	—	—	—	—
63 Cemeteries	—	282	—	—	371
64 Municipal indebtedness					
65 Funded debt	125,000	29,000	324,000	213,500	230,000
66 All other	150,000	150,000	1,319,500	—	400,000
67 Refunds	12,873	9,500	30,587	37,945	14,694
68 Agency, trust, investment	435,769	186,949	338,127	252,686	199,510
69 TOTAL PAYMENTS	2,723,825	2,489,981	5,680,594	3,337,404	3,498,200
70 Balance on hand	805,670	473,575	582,522	669,028	634,111
71 TOTAL	\$3,529,495	\$2,963,556	\$6,263,026	\$4,006,432	\$4,182,311

P.D. 79
Graded According to Population of 1960 — Continued

	North Andover POPULATION 10,908	Northbridge POPULATION 10,800	Amesbury POPULATION 10,787	Grafton POPULATION 10,627	Abington POPULATION 10,607	Longmeadow POPULATION 10,565	Franklin POPULATION 10,530
1							
2							
3							
4	\$1,100,325	\$755,592	\$873,723	\$786,719	\$1,190,551	\$1,742,600	\$868,072
5	208,890	291,724	195,265	148,620	165,140	243,940	181,233
6	10,725	9,171	13,369	7,755	8,465	6,860	18,903
7	317	525	822	825	113	868	360
8	195,103	156,166	212,798	195,937	178,520	147,712	160,244
9	950						720
10							
11	32,971	2,804	1,853			33,670	761
12	153,243	122,780	159,498	114,819	138,582	216,129	110,919
13	159,298	279,146	467,280	187,838	188,116	93,007	180,450
14	127,707	35,312	108,788		91,038	103,394	71,522
15		150	5,462	4,422			69
16	5,268	1,788	5,606	2,208	2,124	17,086	4,251
17							
18	38,605	3,000	23,203			76,644	17,699
19							
20	185,000	27,500				272,000	60,000
21	300,445	100,000	175,000	300,000	500,000	660,919	200,245
22	15,873	6,984	22,096	8,431	9,061	14,442	16,235
23	237,930	180,647	239,329	155,997	198,203	352,337	170,374
24	2,772,655	1,973,289	2,504,092	1,913,571	2,669,913	3,981,708	2,062,057
25	377,467	390,010	381,854	244,697	324,811	1,913,614	402,454
26	\$3,150,122	\$2,363,299	\$2,885,946	\$2,158,268	\$2,994,724	\$5,895,322	\$2,464,511
27							
28							
29	\$85,727	\$48,704	\$87,064	\$48,360	\$69,467	\$75,868	\$55,417
30	227,573	105,761	153,645	69,330	151,519	202,771	122,925
31	85,326	84,550	67,327	27,311	59,164	89,605	63,757
32	144,497	110,987	116,822	108,560	109,570	131,991	140,911
33	190,525	274,331	593,418	215,766	170,320	38,897	292,300
34	15,183	52,437	32,702	36,197	27,963	5,118	27,494
35	687,996	687,183	592,410	691,629	952,979	1,133,280	623,252
36	28,640	20,882	35,208	22,277	20,382	26,015	13,659
37	24,415	22,641	18,708	7,380	19,853	85,400	16,516
38	27,071	11,396	65,707	6,204	23,936	33,634	12,341
39	39,603	24,158	25,836	27,480	10,401	69,846	20,942
40							
41							
42	80,502	43,694	71,054		67,296	60,157	38,746
43							
44		2,936	10,252	17,149			1,080
45	1,736	224	1,197				
46	54,315	15,644	4,678	25,292	49,283	114,959	10,915
47							
48							
49			5,090		10,063		
50	2,991	44,763	210	1,980	3,322	76,758	18,880
51	70,640	525	6,103		4,280	154,115	
52	61,963	59,026	37,089	29,102	44,570	80,723	20,596
53			16,305				
54							
55	4,048	4,481	30,477	21,385	33,166	1,087,501	6,987
56							
57	1,060	769	150	1,947	571	18,326	
58	4,781						
59							
60							
61	166,581	4,490	8,530		5,411	74,144	18,534
62							
63							
64							
65	174,000	45,000	58,000	68,000	120,000	250,000	56,000
66	300,000	100,000	175,000	300,000	500,000	666,000	214,000
67	15,873	6,984	22,096	8,431	9,061	14,442	16,235
68	242,578	181,159	214,206	162,457	197,201	344,930	158,965
69	2,737,924	1,952,725	2,449,344	1,896,237	2,659,778	4,828,480	1,950,432
70	412,198	410,574	436,602	262,031	334,946	1,066,842	514,079
71	\$3,150,122	\$2,363,299	\$2,885,946	\$2,158,268	\$2,994,724	\$5,895,322	\$2,464,511

TABLE I. — *Summary of Financial Transactions. Towns*

	Whitman POPULATION 10,485	Wayland POPULATION 10,444	Palmer POPULATION 10,358	Westwood POPULATION 10,354	East Longmeadow POPULATION 10,294
RECEIPTS					
1 REVENUE					
2 General					
3 Taxes					
4 Property and poll	\$967,658	\$1,762,270	\$647,784	\$1,593,729	\$1,271,248
5 Corporation and income	190,370	160,369	217,031	166,932	157,952
6 Licenses and permits	10,382	16,767	10,610	4,497	10,828
7 Fines and forfeits	11	178	1,283	1,284	179
8 Grants and gifts	165,079	259,196	101,157	194,385	221,769
9 All other	—	619	—	—	6,586
10 Commercial					
11 Special assessments	—	4,549	1,250	8,018	4,350
12 Privileges	125,397	185,211	124,325	213,594	137,313
13 Departmental	150,065	185,315	111,132	138,323	130,930
14 Public service enterprises	84,085	125,998	—	—	100,869
15 Cemeteries	260	7,990	4,101	5,405	—
16 Interest	2,574	24,392	2,716	14,462	22,256
17 NON-REVENUE					
18 Offsets to outlays	—	17,363	24,991	7,053	11,700
19 Municipal indebtedness					
20 Funded debt	—	1,100,000	—	1,050,000	865,000
21 All other	300,000	202,531	—	756,468	150,779
22 Refunds	8,556	21,678	4,590	33,582	22,695
23 Agency, trust, investment	197,386	287,650	163,829	281,035	219,493
24 TOTAL RECEIPTS	2,201,823	4,362,076	1,414,799	4,468,767	3,333,947
25 Balance on hand	287,062	895,081	601,126	481,255	1,932,626
26 TOTAL	\$2,488,885	\$5,257,157	\$2,015,925	\$4,950,022	\$5,266,573
PAYMENTS					
27 Maintenance					
28 Departmental					
29 General government	\$77,043	\$102,377	\$64,470	\$104,477	\$80,878
30 Public safety	136,389	145,290	100,268	226,959	111,112
31 Health and sanitation	60,447	61,714	44,022	66,396	44,502
32 Highways	84,796	107,630	121,521	132,036	148,947
33 Public welfare	303,134	122,274	172,184	57,373	65,890
34 Veterans' services	34,146	11,793	29,953	7,241	7,171
35 Schools	768,582	1,259,792	567,369	1,158,762	923,448
36 Libraries	10,104	28,126	8,500	36,300	30,372
37 Recreation	26,294	37,164	16,580	15,895	13,401
38 Pensions	19,833	14,232	16,403	18,399	15,102
39 Unclassified	32,237	55,960	11,800	37,276	36,803
40 Public service enterprises					
41 Electric light	—	—	—	—	—
42 Water	56,586	68,843	—	—	80,179
43 All other	—	—	—	—	—
44 Cemeteries	260	17,684	14,147	4,497	—
45 Administration trust funds	—	—	—	—	—
46 Interest	13,273	121,048	—	82,761	98,462
47 Outlays					
48 Departmental					
49 General government	7,131	3,834	1,555	9,071	8,120
50 Public safety	12,634	33,848	5,537	14,080	21,479
51 Health and sanitation	2,593	8,193	15,977	283,760	23,638
52 Highways	22,463	92,488	100,009	72,062	62,692
53 Public welfare	—	1,053	—	—	—
54 Veterans' services	—	—	—	—	—
55 Schools	6,426	891,079	4,105	391,445	1,526,155
56 Libraries	—	4,811	—	—	—
57 Recreation	—	4,508	2,570	10,000	—
58 Unclassified	—	13,883	—	—	—
59 Public service enterprises					
60 Electric light	—	—	—	—	—
61 Water	27,118	27,253	—	—	90,761
62 All other	—	—	—	—	—
63 Cemeteries	—	3,536	2,577	—	—
64 Municipal indebtedness					
65 Funded debt	43,000	239,500	—	180,000	295,000
66 All other	300,000	200,000	—	750,000	150,000
67 Refunds	8,556	21,678	4,590	33,582	22,695
68 Agency, trust, investment	198,687	297,472	169,921	286,381	216,954
69 TOTAL PAYMENTS	2,251,782	3,998,063	1,474,088	3,981,753	4,073,761
70 Balance on hand	237,103	1,259,094	541,837	968,269	1,192,812
71 TOTAL	\$2,488,885	\$5,257,157	\$2,015,925	\$4,950,022	\$5,266,573

	Bridgewater POPULATION 10,276	Foxborough POPULATION 10,136	Holden POPULATION 10,117	Holbrook POPULATION 10,104	Sharon POPULATION 10,070	Aggregate— 82 Towns POPULATION 1,452,686
1						
2						
3						
4	\$882,137	\$1,043,720	\$1,033,372	\$861,420	\$1,404,921	\$172,376,607
5	148,929	148,271	163,081	134,060	162,828	26,956,710
6	10,781	16,721	5,285	6,747	5,903	1,520,885
7	251	652	40	634	930	156,284
8	156,126	132,287	172,341	161,147	176,630	22,716,232
9	457	967	29	258	-	93,499
10						
11	5,496	-	972	7,573	-	1,532,698
12	103,316	113,920	160,072	121,468	156,054	20,727,888
13	188,106	138,548	162,667	166,183	172,162	27,004,038
14	81,681	81,185	560,598	67,049	49,995	29,090,439
15	233	-	14	-	286	626,003
16	3,452	12,931	1,074	3,299	2,765	1,118,627
17						
18	47,781	7,897	15,759	4,875	14,100	2,893,002
19						
20	46,000	-	-	225,000	-	36,993,441
21	175,000	-	390,790	200,917	606,000	49,890,427
22	8,874	14,099	11,885	7,839	16,081	2,222,760
23	207,777	165,923	205,592	150,505	207,988	32,853,675
24	2,066,397	1,877,121	2,883,571	2,118,974	2,976,643	429,073,215
25	567,070	963,533	408,090	516,712	322,956	89,772,671
26	\$2,633,467	\$2,840,654	\$3,291,661	\$2,635,686	\$3,299,599	\$518,845,886
27						
28						
29	\$58,894	\$52,178	\$72,824	\$53,036	\$74,820	\$11,044,362
30	122,232	108,673	58,056	125,949	121,394	29,078,345
31	59,256	44,162	39,598	45,071	49,336	11,589,936
32	72,472	122,474	92,218	80,863	186,746	16,899,243
33	234,092	131,298	117,851	191,792	91,121	28,387,360
34	25,508	18,372	8,830	18,687	9,932	2,392,856
35	796,493	746,927	1,041,266	687,524	1,022,620	108,808,257
36	19,693	14,319	18,957	13,870	26,044	3,856,263
37	16,982	12,351	10,505	8,960	13,990	5,002,487
38	21,024	12,245	9,759	12,119	15,862	5,094,973
39	19,152	26,961	22,210	22,412	49,623	6,835,436
40						
41	-	-	371,310	-	-	13,537,068
42	41,279	50,353	55,759	72,040	38,066	7,968,183
43	-	-	-	-	-	240,714
44	233	462	609	-	1,040	1,176,256
45	46	-	-	4	-	101,547
46	12,913	30,614	45,301	62,111	96,319	7,500,719
47						
48						
49	-	2,694	381	-	6,317	520,645
50	3,200	1,894	-	6,882	10,003	2,174,238
51	8,902	-	21,200	6,169	323	9,915,704
52	30,222	40,713	48,178	46,421	9,410	8,458,351
53	-	-	-	-	-	55,293
54	-	-	-	-	-	2,726
55	2,355	339,787	106,189	72,071	40,736	29,079,548
56	-	-	-	-	70,935	715,636
57	-	-	710	-	-	800,467
58	-	-	-	-	-	550,145
59	-	-	-	-	-	-
60	-	-	-	-	-	2,504,582
61	64,919	13,068	38,860	125,197	40,196	3,858,475
62	-	-	-	-	-	119,112
63	-	-	-	-	-	196,686
64	-	-	-	-	-	-
65	85,000	140,000	150,000	159,000	227,000	20,290,578
66	175,000	-	403,750	275,000	614,100	50,495,437
67	8,874	14,099	11,885	7,839	16,081	2,222,760
68	192,708	209,778	167,916	141,563	187,245	33,550,853
69	2,071,449	2,133,422	2,914,122	2,234,580	3,019,259	426,025,341
70	562,018	707,232	377,539	401,106	280,340	92,820,545
71	\$2,633,467	\$2,840,654	\$3,291,661	\$2,635,686	\$3,299,599	\$518,845,886

TABLE II. — *Debt Transactions for 1960*

		ISSUED			
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
1.	Brookline	\$245,000	—	—	\$2,000,000
2.	Arlington	550,000	—	—	2,200,000
3.	Weymouth	2,655,000	—	\$200,000	—
4.	Framingham	1,755,000	\$50,000	—	1,500,000
5.	Watertown	1,445,000	—	—	1,300,000
6.	Braintree	2,575,688	—	—	1,500,000
7.	Natick	750,000	—	—	1,700,000
8.	Belmont	—	—	—	500,000
9.	Methuen	—	470,000	—	800,000
10.	Lexington	1,495,000	—	—	1,750,000
11.	Milton	—	—	—	1,200,000
12.	Wellesley	100,000	—	100,000	500,000
13.	Needham	2,586,000	—	100,000	—
14.	West Springfield	69,253	—	—	1,650,000
15.	Norwood	—	—	—	—
16.	Wakefield	100,000	50,000	—	—
17.	Dedham	1,126,000	—	200,000	1,000,000
18.	Danvers	900,000	200,000	—	800,000
19.	Saugus	625,000	—	—	1,000,000
20.	Winthrop	—	—	—	950,000
21.	Winchester	1,640,000	—	—	500,000
22.	Reading	1,100,000	—	—	600,000
23.	Randolph	2,705,000	150,000	550,000	550,000
24.	Marblehead	400,000	—	—	200,000
25.	Billerica	—	—	—	900,000
26.	Stoneham	72,000	50,000	—	800,000
27.	Greenfield	—	—	—	600,000
28.	Shrewsbury	—	—	—	400,000
29.	Southbridge	1,270,000	—	—	700,000
30.	Stoughton	55,000	—	—	600,000
31.	Tewksbury	—	—	—	400,000
32.	Andover	234,000	—	—	200,000
33.	Milford	—	—	25,000	400,000
34.	Agawam	—	—	—	800,000
35.	Hingham	—	—	—	250,000
36.	Chelmsford	—	—	—	1,500,000
37.	South Hadley	—	—	300,000	—
38.	Ayer	—	—	—	—
39.	North Attleborough	950,000	—	—	100,000
40.	Dartmouth	420,000	—	—	300,000
41.	Plymouth	75,000	—	—	700,000
42.	Fairhaven	—	—	—	200,000
43.	Walpole	—	—	—	—
44.	Auburn	430,000	—	—	550,000
45.	Bourne	—	—	—	200,000
46.	Ludlow	380,000	—	—	500,000
47.	Amherst	345,000	—	—	300,000
48.	Webster	1,345,000	—	—	300,000
49.	Dracut	—	—	—	500,000
50.	Barnstable	660,000	25,000	—	1,000,000
51.	Swampscott	—	290,000	—	800,000
52.	Rockland	—	—	—	600,000
53.	Falmouth	—	—	—	1,400,000
54.	Burlington	106,000	—	—	600,000
55.	Clinton	1,600,000	—	87,000	250,000
56.	Canton	243,000	171,000	—	800,000
57.	Concord	—	—	—	400,000
58.	Wilmington	413,000	—	200,000	780,000
59.	Adams	186,000	—	—	320,000
60.	Easthampton	—	—	35,000	290,000
61.	Somerset	—	—	—	150,000
62.	Athol	—	80,000	—	150,000
63.	Scituate	—	—	—	1,300,000
64.	Middleborough	21,000	—	—	—

Classified by Character of Obligation

	Highway Re- imbursement and Airport Grant Loans	PAID				
		General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Re- imbursement and Airport Grant Loans
1.	-	\$381,000	\$6,000	\$85,000	\$2,000,000	-
2.	-	420,000	-	-	2,200,000	-
3.	-	643,000	61,000	200,000	-	-
4.	-	515,000	79,000	-	1,500,000	-
5.	-	287,092	-	-	1,300,000	-
6.	-	391,000	332,000	-	1,500,000	-
7.	-	526,400	54,000	750,000	1,700,000	\$29,250
8.	-	200,000	-	-	500,000	-
9.	-	131,000	20,000	-	800,000	-
10.	-	639,000	65,000	-	1,750,000	-
11.	-	266,000	-	-	1,200,000	-
12.	-	373,000	-	100,000	500,000	-
13.	-	525,000	35,000	100,000	-	-
14.	-	320,000	85,000	-	1,650,000	-
15.	-	226,000	84,000	-	-	7,488
16.	\$28,500	391,000	100,000	-	-	24,000
17.	-	369,000	-	200,000	1,000,000	-
18.	-	268,500	54,500	-	800,000	-
19.	-	188,000	14,000	-	1,000,000	-
20.	-	30,000	10,000	-	950,000	-
21.	-	190,000	20,000	-	500,000	-
22.	-	215,000	105,000	150,000	600,000	-
23.	-	226,000	-	550,000	600,000	-
24.	-	375,000	25,000	-	200,000	-
25.	-	230,000	91,000	-	900,000	-
26.	-	249,000	62,000	-	800,000	-
27.	-	196,000	11,000	-	600,000	-
28.	-	195,000	25,000	-	400,000	-
29.	-	-	10,000	-	650,000	100,000
30.	35,250	293,000	32,000	-	600,000	-
31.	-	151,000	65,000	-	400,000	-
32.	-	230,000	20,000	-	200,000	-
33.	-	73,000	-	-	400,000	-
34.	-	250,000	-	-	800,000	-
35.	-	272,000	15,000	-	250,000	-
36.	31,500	236,000	-	-	1,550,000	28,500
37.	-	155,000	-	-	-	-
38.	-	102,000	-	-	-	-
39.	-	145,000	50,000	-	100,000	-
40.	-	170,000	60,000	-	300,000	-
41.	-	69,000	32,000	-	700,000	3,000
42.	-	120,000	10,800	-	200,000	-
43.	-	221,000	-	-	-	-
44.	65,000	223,000	-	-	550,000	65,000
45.	-	124,000	-	-	200,000	-
46.	-	58,000	-	-	500,000	-
47.	6,000	40,000	40,000	-	300,000	17,500
48.	18,000	20,000	-	20,000	300,000	18,000
49.	-	110,000	-	-	500,000	-
50.	8,000	271,000	21,000	50,000	1,000,000	9,000
51.	-	235,000	10,000	-	800,000	-
52.	31,000	170,000	19,000	-	600,000	15,500
53.	-	141,500	77,800	-	1,400,000	-
54.	30,830	291,000	-	-	600,000	49,603
55.	-	-	3,400	-	250,000	-
56.	34,050	230,000	34,600	-	700,000	-
57.	-	185,000	81,700	-	400,000	-
58.	38,700	222,000	47,000	200,000	780,000	22,525
59.	-	52,000	-	-	320,000	-
60.	-	15,000	8,000	-	200,000	3,000
61.	-	95,000	30,000	-	150,000	-
62.	-	19,000	10,000	-	150,000	-
63.	-	287,000	37,000	-	1,300,000	19,500
64.	-	162,000	51,500	-	-	-

TABLE II. — *Debt Transactions for 1960*

TOWNS (Population over 10,000)	ISSUED			
	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans
65. Bedford	—	—	—	\$400,000
66. North Andover	\$85,000	\$100,000	—	300,000
67. Northbridge	27,500	—	—	100,000
68. Amesbury	—	—	—	175,000
69. Grafton	—	—	—	300,000
70. Abington	—	—	—	500,000
71. Longmeadow	272,000	—	\$60,000	600,000
72. Franklin	60,000	—	—	200,000
73. Whitman	—	—	—	300,000
74. Wayland	1,100,000	—	—	200,000
75. Palmer	—	—	—	—
76. Westwood	1,050,000	—	—	750,000
77. East Longmeadow	865,000	—	150,000	—
78. Bridgewater	—	46,000	—	175,000
79. Foxborough	—	—	—	—
80. Holden	—	—	—	375,000
81. Holbrook	—	225,000	—	200,000
82. Sharon	—	—	—	600,000
82 Towns	\$35,086,441	\$1,907,000	\$2,007,000	\$47,325,000

Classified by Character of Obligation — Concluded

		PAID				
	Highway Re- imbursement and Airport Grant Loans	General Loans	Public Service Enterprise Loans	Anticipation of Serial Loans	Revenue Loans	Highway Re- imbursement and Airport Grant Loans
65.	-	\$215,000	\$15,000	-	\$400,000	-
66.	-	155,000	19,000	-	300,000	-
67.	-	45,000	-	-	100,000	-
68.	-	45,000	13,000	-	175,000	-
69.	-	68,000	-	-	300,000	-
70.	-	107,000	13,000	-	500,000	-
71.	-	250,000	-	\$60,000	600,000	-
72.	-	41,000	15,000	-	200,000	\$14,000
73.	-	43,000	-	-	300,000	-
74.	-	214,000	25,500	-	200,000	-
75.	-	-	-	-	-	-
76.	-	180,000	-	-	750,000	-
77.	-	275,000	20,000	150,000	-	-
78.	-	55,000	30,000	-	175,000	-
79.	-	125,000	15,000	-	-	-
80.	\$15,790	90,000	60,000	-	375,000	28,750
81.	-	142,000	17,000	75,000	200,000	-
82.	6,000	217,000	10,000	-	600,000	14,100
	\$348,620	\$16,664,492	\$2,356,800	\$2,690,000	\$47,275,000	\$468,716

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BY CITIES AND TOWNS

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TABLE I. Summary of Financial Transactions.

TABLE II. Debt Transactions for 1960 Classified by Character of Obligation.

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